00110301

Digitized with financial assistance from
Shri Brihad Bhartiya Samaj
on 31 October, 2019

1928

THE

PUBLIC GENERAL ACTS

Passed in
The Eighteenth and Nineteenth Years of the
Reign of His Majesty

King George the Fifth

Being the Fourth Session of the Thirty-fourth
Parliament of the United Kingdom of
Great Britain and Northern Ireland

And the

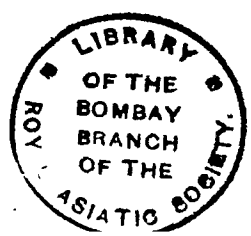
Church Assembly Measures

110301 ac

Which received the Royal Assent during that Session
with

Tables of the Titles
The Effect of Legislation
and an Index

ADM
Bx-h-1
941.083
Gre/Pub
110301



LONDON:
PRINTED BY EYRE AND SPOTTISWOODE, LIMITED,
FOR WILLIAM RICHARD CODLING, Esq., C.B., C.V.O., C.B.E.,
THE KING'S PRINTER OF ACTS OF PARLIAMENT.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
Adastral House, Kingsway, London, W.C.2; 120, George Street, Edinburgh;
York Street, Manchester; 1, St. Andrew's Crescent, Cardiff;
15, Donegall Square West, Belfast;
or through any Bookseller.

Price 6s. 6d. Net.

CONTENTS.

Table. Page.

I. TABLE OF THE TITLES OF THE PUBLIC GENERAL ACTS PASSED DURING THE SESSION - - - -

THE PUBLIC GENERAL ACTS.

II. TABLE OF THE TITLES OF THE MEASURES PASSED BY THE NATIONAL ASSEMBLY OF THE CHURCH OF ENGLAND WHICH RECEIVED THE ROYAL ASSENT DURING THE SESSION - - - - - - - i

THE CHURCH ASSEMBLY MEASURES.

III. THE EFFECT OF LEGISLATION - - - - xxv

IV. INDEX TO ACTS AND MEASURES - - - - xxxv

TABLE I.

A TABLE OF THE TITLES OF THE PUBLIC GENERAL ACTS

PASSED in the FOURTH SESSION of the THIRTY-FOURTH PARLIAMENT of the UNITED KINGDOM of GREAT BRITAIN AND NORTHERN IRELAND.

(FEBRUARY 7—AUGUST 3, 1928.)

18 & 19 GEORGE 5.—A.D. 1928.

18 GEORGE 5.

ROYAL ASSENT, 28TH MARCH, 1928.

1. An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March, one thousand nine hundred and twenty-seven, one thousand nine hundred and twenty-eight and one thousand nine hundred and twenty-nine. (*Consolidated Fund* (*No.* 1).)

2. An Act for the protection of the Lapwing. (*Protection of Lapwings.*)

3. An Act to make such amendments of the Patents and Designs Acts, 1907 and 1919, as are necessary to enable effect to be given to a Convention for the Protection of Industrial Property. (*Patents and Designs* (*Convention*).)

4. An Act to amend section twenty-two of the Industrial and Provident Societies Act, 1893. (*Industrial and Provident Societies* (*Amendment*).).

5. An Act to make provision for the Government of the Colony of British Guiana. (*British Guiana.*)

6. An Act to amend the Rating (Scotland) Act, 1926, with respect to the ascertainment of the amount of the additional annual grant for Scotland under the Agricultural Rates Act, 1923, and the payments to rating authorities in respect of that grant and in certain other respects. (*Rating* (*Scotland*) *Amendment.*)

ROYAL ASSENT, 26TH APRIL, 1928.

7. An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army and Air Force. (*Army and Air Force (Annual).*)

18 & 19 GEORGE 5.

ROYAL ASSENT, 10TH MAY, 1928.

8. An Act to extend to the administrative County of London the provisions of the Rating and Valuation Act, 1925, with respect to the valuation of hereditaments containing machinery and plant, to make temporary provision with respect to the deductions to be made in ascertaining rateable value, to amend sections eleven and thirty-seven and the Fourth and Fifth Schedules of the said Act, and to provide for obtaining decisions on points of law with a view to securing uniformity in valuation. (*Rating and Valuation.*)

9. An Act to extend further the duration of the Local Authorities (Emergency Provisions) Act, 1923, and to amend temporarily the provisions as to the Metropolitan Common Poor Fund. (*Local Authorities (Emergency Provisions).*)

ROYAL ASSENT, 2ND JULY, 1928.

10. An Act to amend section eleven of the Teachers (Superannuation) Act, 1925, and paragraph (*d*) of subsection (1) of section four of the Education (Scotland) (Superannuation) Act, 1925. (*Teachers (Superannuation).*)

11. An Act to provide for the collection of a contribution by cotton spinners in Great Britain to the funds of the Empire Cotton Growing Corporation; and for other matters relating to the cotton industry. (*Cotton Industry.*)

12. An Act to assimilate the franchises for men and women in respect of parliamentary and local government elections; and for purposes consequential thereon. (*Representation of the People (Equal Franchise).*)

13. An Act to amend the law relating to the issue of bank notes by the Bank of England and by banks in Scotland and Northern Ireland, and to provide for the transfer to the Bank of England of the currency notes issue and of the assets appropriated for the redemption thereof, and to make certain provisions with respect to gold reserves and otherwise in connection with the matters aforesaid and to prevent the defacement of bank notes. (*Currency and Bank Notes.*)

14. An Act to amend the National Health Insurance Act, 1924, and other enactments relating to health insurance. (*National Health Insurance.*)

An Act to reduce and re-apportion the aggregate amount of the fiduciary bank-note issues of banks in Northern Ireland, and to restrict the circulation in Northern Ireland of notes issued outside the United Kingdom, and otherwise to amend the Bankers (Ireland) Act, 1845, in its application to Northern Ireland. (*Bankers (Northern Ireland).*)

ROYAL ASSENT, 3RD AUGUST, 1928.

16. An Act to settle and secure an annuity upon the Right Honourable John Henry Whitley in consideration of his eminent services. (*Mr. Speaker's Retirement.*)

17. An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance. (*Finance.*)

18. An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-nine, and to appropriate the Supplies granted in this Session of Parliament. (*Appropriation.*)

19. An Act to provide for the grading and marking of agricultural produce and for purposes connected with the matters aforesaid. (*Agricultural Produce (Grading and Marking).*)

20. An Act to amend the enactments relating to petroleum and to petroleum-spirit. (*Petroleum (Amendment).*)

21. An Act to amend the Dogs Act, 1906. (*Dogs (Amendment).*)

22. An Act to amend the law relating to solicitors. (*Solicitors.*)

23. An Act to approve an Agreement concluded between His Majesty and the Sultan of the State and Territory of Johore. (*Straits Settlements and Johore Territorial Waters (Agreement).*)

24. An Act to make miscellaneous amendments in the law applicable to Northern Ireland. (*Northern Ireland (Miscellaneous Provisions).*)

25. An Act to make provision with respect to the representation of the University of Reading in Parliament. (*Representation of the People (Reading University).*)

26. An Act to amend the provisions of the Supreme Court of Judicature (Consolidation) Act, 1925, relating to probate registrars and registries, and certain other matters, and to amend the law with respect to the constitution of the Judicial Committee of the Privy Council, and otherwise with respect to the administration of justice and matters connected therewith. (*Administration of Justice.*)

27. An Act to prohibit the use of young persons in the conveyance or delivery of messages or information relating to betting; and for purposes connected therewith. (*Betting* (*Juvenile Messengers*) (*Scotland*).)

28. An Act to amend paragraph (*b*) of section eleven of the Education (Scotland) Act, 1883. (*Education* (*Scotland*).)

29. An Act to provide for the humane slaughter of animals in Scotland. (*Slaughter of Animals* (*Scotland*).)

30. An Act to make further provision for the re-organisation of educational and other endowments in Scotland. (*Educational Endowments* (*Scotland*).)

31. An Act to consolidate the Sale of Food and Drugs Acts. (*Food and Drugs* (*Adulteration*).)

32. An Act to consolidate the enactments relating to petroleum and to petroleum-spirit. (*Petroleum* (*Consolidation*).)

33. An Act to amend the law relating to the closing of shops; and for purposes connected therewith. (*Shops* (*Hours of Closing*).)

34. An Act to provide for the transference of the respective powers and duties of the Scottish Board of Health, the Board of Agriculture for Scotland, and the Prison Commissioners for Scotland, to Departments of Health and Agriculture and a Prisons Department for Scotland, and to make further provision with regard to the office of Chairman of the Fishery Board for Scotland and other offices in Scotland, and with regard to the Public Registers, Records and Rolls of Scotland. (*Re-organisation of Offices* (*Scotland*).)

35. An Act to regulate the date of Easter Day and days or other periods and occasions depending thereon. (*Easter.*)

36. An Act to make provision for winding up the Naval Prize Fund and the dissolution of the tribunal established under the Naval Prize Act, 1918. (*Naval Prize.*)

37. An Act to provide for raising further money for the development of the postal, telegraphic and telephonic systems. (*Post Office and Telegraph* (*Money*).)

38. An Act to amend the law with respect to Customs in the Isle of Man. (*Isle of Man* (*Customs*).)

39. An Act to amend the Rag Flock Act, 1911. (*Rag Flock Act* (1911) *Amendment.*)

40. An Act to make provision for a line-throwing appliance on certain ships. (*Merchant Shipping* (*Line-throwing Appliance*).)

41. An Act to amend the Betting Act, 1853, to legalise the use of totalisators on certain racecourses, and to make further provision with regard to betting thereon. (*Racecourse Betting.*)

42. An Act to amend the law with respect to offences against persons under the age of sixteen. (*Criminal Law Amendment.*)

43. An Act to secure, by means of the formation of a company and the assistance thereof out of public funds, the making of loans for agricultural purposes on favourable terms, and to facilitate the borrowing of money on the security of farming stock and other agricultural assets, and for purposes connected therewith. (*Agricultural Credits.*)

44. An Act to make provision, with a view to the grant of relief from rates in respect of certain classes of hereditaments, for the distinction in valuation lists of the classes of hereditaments to be affected, and the apportionment in valuation lists of the net annual values of such hereditaments according to the extent of the user thereof for various purposes. (*Rating and Valuation* (*Apportionment*).)

45. An Act to amend the Companies Acts, 1908 to 1917, and for purposes connected therewith. (*Companies.*)

46. An Act to amend the Theatrical Employers Registration Act 1925. (*Theatrical Employers Registration* (*Amendment*).)

THE

PUBLIC GENERAL STATUTES.

[18 GEO. 5.]

CHAPTER 1.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March, one thousand nine hundred and twenty-seven, one thousand nine hundred and twenty-eight and one thousand nine hundred and twenty-nine.

[28th March 1928.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Issue of 1,575,011*l.* 15*s.* 1*d.* out of the Consolidated Fund for the service of the years ending 31st March, 1927 and 1928.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to His Majesty for the service of the years ending on the thirty-first day of March, one thousand nine hundred and twenty-seven and one thousand nine hundred and twenty-eight, the sum of one million five hundred and seventy-five thousand and eleven pounds fifteen shillings and one penny.

Issue of 163,962,700*l.* out of the Consolidated Fund for the service of the year ending 31st March 1929.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-nine, the sum of one hundred and sixty-three million nine hundred and sixty-two thousand and seven hundred pounds.

Power for the Treasury to borrow.

3.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole one hundred and sixty-five million five hundred and thirty-seven thousand seven hundred and eleven pounds fifteen shillings and one penny.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March, one thousand nine hundred and twenty-nine, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those Bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1928.

CHAPTER 2.

An Act for the protection of the Lapwing.

[28th March 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Protection of lapwings.

1.—(1) It shall not be lawful for any person—

(*a*) during any time between the first day of March and the thirty-first day of August to sell any lapwing for human consumption, or to have any lapwing in his possession for the purpose of sale for human consumption; or

(*b*) to sell for human consumption, or to have in his possession for the purpose of sale for human consumption, any egg of the lapwing.

43 & 44 Vict. c. 35.

(2) So much of section three of the Wild Birds Protection Act, 1880, as relates to exposing or offering for sale or having in control or possession wild birds recently killed or taken shall, as respects lapwings, cease to have effect.

(3) In this Act the expression "lapwing" means the bird commonly called the lapwing, green plover, peesweep or peewit.

Penalties.

2. A person guilty of any offence against this Act shall be liable on summary conviction to a fine not exceeding five pounds.

Application.

3. This Act shall not apply to Northern Ireland.

Short title.

4. This Act may be cited as the Protection of Lapwings Act, 1928.

CHAPTER 3.

An Act to make such amendments of the Patents and Designs Acts, 1907 and 1919, as are necessary to enable effect to be given to a Convention for the Protection of Industrial Property.

[28th March 1928.]

WHEREAS a revised convention for the protection of industrial property was signed on behalf of His Majesty at The Hague on the sixth day of November, nineteen hundred and twenty-five :

And whereas it is expedient to make such amendments in the Patents and Designs Act, 1907, as amended by the Patents and Designs Act, 1919 (which Act as so amended is hereinafter referred to as the principal Act), as may be necessary to enable effect to be given to the said revised convention :

7 Edw. 7. c. 29. 9 & 10 Geo. 5. c. 80.

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Amendments of ss. 7, 8 and 11 of the principal Act.

1. For the purpose of substituting references to the date which a patent would bear, if granted, for references to the date of application for a patent, the following amendments in the principal Act shall be made :—

(1) In subsection (1) of section seven, for the words " published before the date of the application " there shall be substituted the words " published before the date which the patent applied for would bear if granted," and for the words " next before the date of the application," there shall be substituted the words " next before such date " :

(2) In subsection (1) of section eight, for the words " on or after the date of the application and " deposited pursuant to a prior application " there shall be substituted the words " on or

" after the date which the patent applied for " would bear if granted and deposited pursuant " to an application for a patent which if granted " would be of prior date to the date which the " patent applied for would bear if granted," and subsection (3) of the same section shall be omitted:

(3) In paragraph (*b*) of subsection (1) of section eleven, after the words " the invention has " there shall be inserted the words " prior to the date which the patent applied for would bear if granted," and for the words " before the date " of the application for the patent the grant of " which is being opposed " there shall be substituted the words " before such date," and for the words " prior to the application " there shall be substituted the words " before such date ":

(4) In paragraph (*bb*) of subsection (1) of section eleven, for the words " the date of the applica- " tion for a patent the grant of which is " opposed " there shall be substituted the words " the date which the patent applied for would bear if granted ":

(5) In paragraphs (*d*) and (*e*) of subsection (1) of section eleven, after the word " opponent " in both places where it occurs there shall be inserted the words " for a patent which if granted would bear a date."

Amendments of s. 27 of the principal Act.

2. The following amendments shall be made in section twenty-seven of the principal Act:—

(1) In subsection (1), after the words " at any time," there shall be inserted the words " after " the expiration of three years from the date of " the grant of a patent," and for the words " any patent " there shall be substituted the words " that patent ":

(2) In paragraph (*a*) of subsection (2) the words " at any time after the expiration of four years from the date of the patent " shall be omitted, and for the words " the date of the patent " there shall be substituted the words " the grant of the patent."

Special provisions as to vessels, aircraft and land vehicles.

3. For section forty-eight of the principal Act, the following section shall be substituted :—

"48.—(1) Subject to the provisions of this section, the rights of a patentee shall not be deemed to be infringed—

(*a*) by the use on board a foreign vessel of the patented invention in the body of the vessel or in the machinery, tackle apparatus or other accessories thereof, if the vessel comes into the territorial jurisdiction waters of the United Kingdom temporarily or accidentally only, and the invention is used exclusively for the actual needs of the vessel:

(*b*) by the use of the patented invention in the construction or working of a foreign aircraft or land vehicle or of the accessories thereof if the aircraft or vehicle comes into the United Kingdom temporarily or accidentally only.

(2) This section shall apply only to vessels, aircraft, and land vehicles of a foreign state with respect to which His Majesty by Order in Council declares that the laws thereof confer corresponding rights with respect to the use of inventions in vessels, aircraft and land vehicles of the United Kingdom when coming into the foreign state or the territorial waters thereof.

(3) For the purposes of this section—

Vessels and aircraft shall be deemed to be vessels and aircraft of the country in which they are registered, and land vehicles shall be deemed to be vehicles of the country within which the owners are ordinarily resident:

The Isle of Man shall be deemed to be part of the United Kingdom.

(4) His Majesty may by Order in Council apply this section to vessels, aircraft and land vehicles of a part of His Majesty's dominions outside the United Kingdom in like manner as to vessels, aircraft and land vehicles of a foreign state."

Amendment of s. 91 of principal Act.

4. In proviso (*a*) to subsection (1) of section ninety-one of the principal Act, for the words "within four months" there shall be substituted the words "within six months."

Short title, construction and printing.

5.—(1) This Act may be cited as the Patents and Designs (Convention) Act, 1928, and the Patents and Designs Acts, 1907 and 1919, the Patents and Designs Act, 1914, and this Act may be cited together as the Patents and Designs Acts, 1907 to 1928.

(2) This Act shall apply to patents granted and applications for and specifications relating to patents made and deposited before as well as after the passing of this Act.

(3) Where by this Act any enactments or words are directed to be added to or omitted from the principal Act, or to be substituted for any other enactments or words in the principal Act, copies of the principal Act printed under the authority of His Majesty's Stationery Office after such direction takes effect may be printed with the enactments or words added or omitted or substituted for other enactments or words, as such direction requires, and the principal Act shall be construed as if it had at the time at which such direction takes effect been made with such addition, omission or substitution.

(4) A reference in any Act of Parliament or other instrument to the principal Act shall, unless the context otherwise requires, be construed to refer to the principal Act as amended by this Act.

CHAPTER 4.

An Act to amend section twenty-two of the Industrial and Provident Societies Act, 1893.

[28th March 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present

Parliament assembled, and by the authority of the same, as follows:—

Amendment of 56 & 57 Vict. c. 39. s. 22.

1. Notwithstanding anything in section twenty-two of the Industrial and Provident Societies Act, 1893, a member of a society registered under that Act shall not, without his consent in writing having been first obtained, be bound by any amendment of rules registered after he became a member and after the passing of this Act, if and so far as such amendment requires him to take or subscribe for more shares than the number held by him at the date of registration of the amendment, or to pay upon the shares so held any sum exceeding the amount unpaid upon them at that date, or in any other way increases the liability of the member to contribute to the share or loan capital of the society.

Short title, construction, and extent.

2.—(1) This Act may be cited as the Industrial and Provident Societies (Amendment) Act, 1928, and shall be construed as one with the Industrial and Provident Societies Acts, 1893 to 1913, and those Acts and this Act may be cited together as the Industrial and Provident Societies Acts, 1893 to 1928.

(2) This Act shall not extend to Northern Ireland.

CHAPTER 5.

An Act to make provision for the Government of the Colony of British Guiana.

[28th March 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Power to create new legislature for British Guiana.

1.—(1) It shall be lawful for His Majesty in Council to create and constitute, in substitution for the existing legislature, a legislature for the Colony of British Guiana in such form and with such powers as His Majesty in

Council may determine, and from time to time to alter and amend the constitution of the legislature and any powers thereof; and any such Order in Council may provide that, notwithstanding the powers conferred on the legislature thereby, there shall be reserved to or conferred on His Majesty full power by Order in Council from time to time to make laws for the peace, order, and good government of the Colony of British Guiana.

(2) Before any such Order in Council creating and constituting such legislature or altering the constitution or powers thereof is made, a draft thereof shall be laid before each House of Parliament for a period of not less than twenty-one days on which that House has sat, and if either House of Parliament before the expiration of that period presents an address to His Majesty against the Order or any part thereof, no further proceedings shall be taken on the draft, without prejudice to the making of a new draft Order.

2. This Act may be cited as the British Guiana Act, 1928. Short title.

CHAPTER 6.

An Act to amend the Rating (Scotland) Act, 1926, with respect to the ascertainment of the amount of the additional annual grant for Scotland under the Agricultural Rates Act, 1923, and the payments to rating authorities in respect of that grant and in certain other respects.

[28th March 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Section thirteen of the Rating (Scotland) Act, 1926 (which contains provisions as to the agricultural rates grant) shall have effect and be deemed always to Amendment of s. 13 of 16 & 17 Geo. 5. c. 47.

have had effect as if the following subsection were substituted for subsection (3):—

"(3) Except as otherwise provided in this section, nothing in this Act shall affect the provisions of section ten of the Act of 1923 relating to the ascertainment of the amount of the additional annual grant for Scotland under that Act, and the amount payable to rating authorities in respect of that grant."

Amendment of s. 29 of 16 & 17 Geo. 5. c. 47.

2. Subsection (1) of section twenty-nine of the Rating (Scotland) Act, 1926 (which relates to interpretation) shall have effect as if the following words in the definition of "rateable value" were omitted "except "that in the case of lands and heritages with respect "to which there is total exemption from all rates the "rateable value shall be treated as nil."

Short title and extent.

3.—(1) This Act may be cited as the Rating (Scotland) Amendment Act, 1928, and the Rating (Scotland) Act, 1926, and this Act may be cited together as the Rating (Scotland) Acts, 1926 and 1928.

(2) This Act shall apply to Scotland only.

CHAPTER 7.

An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army and Air Force. [26th April 1928.]

WHEREAS the raising or keeping of a standing army within the United Kingdom in time of peace, unless it be with the consent of Parliament, is against law:

And whereas it is adjudged necessary by His Majesty and this present Parliament that a body of land forces should be continued for the safety of the United Kingdom and the defence of the possessions of His Majesty's Crown, and that the whole number of such forces should

consist of one hundred and fifty-three thousand five hundred, including those to be employed at the depôts in the United Kingdom for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within His Majesty's Indian possessions:

And whereas under the Air Force (Constitution) Act, 1917, His Majesty is entitled to raise and maintain the air force, and it is judged necessary that the whole number of such force should consist of thirty-two thousand five hundred, including those employed as aforesaid, but exclusive of the numbers serving as aforesaid, and the provisions of the Air Force Act are due to expire at the same dates as the provisions of the Army Act: 7 & 8 Geo. 5. c. 51.

And whereas it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this realm, that a body of Royal Marine forces should be employed in His Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid:

And whereas the said marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the government of His Majesty's forces by sea:

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm, by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm; yet, nevertheless, it being requisite, for the retaining all the before-mentioned forces, and other persons subject to military law or to the Air Force Act, in their duty, that an exact discipline be observed and that persons belonging to the said forces who mutiny or stir up sedition, or desert His Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military or air force discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow:

And whereas the Army Act and the Air Force Act will expire in the year one thousand nine hundred and twenty-eight on the following days :—

(*a*) In Great Britain and Ireland, the Channel Islands, and the Isle of Man, on the thirtieth day of April; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, on the thirty-first day of July :

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Short title.

1. This Act may be cited as the Army and Air Force (Annual) Act, 1928.

Army Act and Air Force Act to be in force for specified times.

2.—(1) The Army Act and the Air Force Act shall be and remain in force during the periods hereinafter mentioned, and no longer, unless otherwise provided by Parliament (that is to say) :—

(*a*) Within Great Britain and Ireland, the Channel Islands, and the Isle of Man, from the thirtieth day of April, one thousand nine hundred and twenty-eight, to the thirtieth day of April, one thousand nine hundred and twenty-nine, both inclusive; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, from the thirty-first day of July, one thousand nine hundred and twenty-eight, to the thirty-first day of July, one thousand nine hundred and twenty-nine, both inclusive.

(2) The Army Act and the Air Force Act, while in force, shall apply to persons subject to military law or to the Air Force Act, as the case may be, whether within or without His Majesty's dominions.

(3) A person subject to military law or to the Air Force Act shall not be exempted from the provisions of the Army Act or Air Force Act by reason only that the number of the forces for the time being in the service of His Majesty, exclusive of the marine forces, is either greater or less than the numbers hereinbefore mentioned.

Prices in respect of billeting.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Act or the Air Force Act the prices specified in the First Schedule to this Act.

AMENDMENTS OF ARMY ACT APPLICABLE ALSO TO THE AIR FORCE ACT.

Abolition of death penalty in certain cases.

4. For the purpose of abolishing death as a penalty for certain offences committed on active service the following amendments shall be made in the Army Act :—

(1) In subsection (1) of section six, paragraphs (*a*), (*c*), (*d*) and (*g*) shall be omitted and for paragraph (*k*) there shall be substituted the following paragraph :—

"(*k*) Being a soldier acting as sentinel leaves his post before he is regularly relieved,"

(2) In section six, after subsection (1), the following new subsection shall be inserted :—

"(2) Every person subject to military law who commits any of the following offences; that is to say,

(*a*) Leaves his commanding officer to go in search of plunder; or

(*b*) Forces a safeguard; or

(*c*) Forces or strikes a sentinel; or

(*d*) Breaks into any house or other place in search of plunder; or

(*e*) Being a soldier acting as sentinel sleeps or is drunk on his post,

shall, on conviction by court-martial,

if he commits any such offence on active service, be liable to suffer penal servitude, or such less punishment as is in this Act mentioned; and

if he commits any such offence not on active service, be liable, if an officer, to be cashiered, or to suffer such less punishment as is in this Act mentioned, and if a soldier, to suffer imprisonment, or such less punishment as is in this Act mentioned."

and the existing subsection numbered (2) shall be re-numbered (3).

(3) In subsection (1) of section eight the words "if "he commits such offence on active service, "be liable to suffer death, or such less punish- "ment as is in this Act mentioned, and if he "commits such offence not on active service" shall be omitted.

(4) In subsection (1) of section nine the words "if "he commits such offence on active service, be "liable to suffer death, or such less punish- "ment as is in this Act mentioned, and if he "commits such offence not on active service" shall be omitted.

Amendment of s. 115 of the Army Act.

5.—(1) In subsection (10) of section one hundred and fifteen of the Army Act (which relates to the sale and purchase of horses and carriages in cases of emergency) after the words "during such period" there shall be inserted the words "and to such extent", and after the words "sale and purchase of horses or carriages" there shall be inserted the words "or the sale and "purchase of horses or carriages of any class or "description so specified".

(2) At the end of the said section the following new subsection shall be inserted:—

"(11) The power conferred by this section to issue a requisition of emergency shall include power to issue a requisition of emergency revoking, amending or varying a requisition of emergency previously issued."

Amendment of s. 177 of the Army Act.

6. In section one hundred and seventy-seven of the Army Act (which relates to the application of the Army Act to Indian and colonial forces) for the words "the general officer or colonel commandant commanding His Majesty's forces" there shall be substituted the words "the officer, whether military or air force, not "below the rank of colonel or group captain, com- "manding His Majesty's forces."

Substitution of "brigadier" for "colonel commandant."

7.—(1) In the enactments mentioned in the Second Schedule to this Act, the word "brigadier" shall be substituted for the words "colonel commandant" wherever those words occur.

(2) Paragraph (3A) of section one hundred and ninety of the Army Act is hereby repealed.

(3) This section shall come into operation both in Great Britain and Ireland, the Channel Islands and the Isle of Man, and elsewhere, on the first day of June nineteen hundred and twenty-eight.

Repeal of references to warrant officers holding honorary commissions.

8. In the enactments mentioned in the Third Schedule to this Act, the words "not holding an honorary commission," "not having an honorary commission," "not holding honorary commissions," and "Warrant and other" shall be repealed wherever they occur.

Application to Air Force.

9. References in this Part of this Act to the Army Act shall be deemed to include references to the Air Force Act, and the provisions of this Part of this Act shall in their application to the Air Force Act have effect subject to any of the general modifications set out in Part I. of the Second Schedule to the Air Force (Constitution) Act, 1917, which apply and subject to the following modifications; that is to say:—

(*a*) the paragraphs of subsection (1) of section six to be omitted shall be those lettered (*c*) (*d*) (*g*) and (*l*);

(*b*) in the new subsection to be inserted in section six, for paragraph (*a*) the following paragraph shall be substituted,

"(*a*) without due authority alters or interferes with any air signal; or"

(*c*) in the amendment of section one hundred and fifteen, for the references to "horses or carriages" there shall be substituted references to "horses or carriages or aircraft";

(*d*) in the amendment of section one hundred and seventy-seven, for the reference to "the general officer or colonel commandant commanding His Majesty's forces," there shall be substituted a reference to "the air officer commanding the part of His Majesty's air force."

SCHEDULES.

Section 3.

FIRST SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where meals furnished.	Tenpence per night for the first soldier and eightpence per night for each additional soldier.
Breakfast as specified in Part I. of the Second Schedule to the Army Act.	Sevenpence each.
Dinner as so specified - - - -	Tenpence.
Supper as so specified - - - -	Fourpence.
Where no meals furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Tenpence per night for the first soldier and eightpence per night for each additional soldier.
Stable room and ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	Two shillings and fivepence per day.
Stable room without forage - - -	Sixpence per day.
Lodging and attendance for officer - -	Three shillings per night.

Note.—An officer shall pay for his food.

In the application of this Schedule to the Air Force references to the Air Force Act and airmen shall be substituted for references to the Army Act and soldier.

Section 7.

SECOND SCHEDULE.

ARMY ACT.

Sections 43, 46 (1), 47 (1) and (5), 57A (9), 73 (3), 74 (1), 183 (2), 189 (2), (3), (4) and (6).

AIR FORCE ACT.

Section 189 (6).

THIRD SCHEDULE.

Section 8.

ARMY ACT.

Sections 83 (6), 145 (2), 180 (2) (*f*) (*g*), 182, 190 (4), (5), (6), (7).

AIR FORCE ACT.

Sections 145 (2), 182, 190 (4), (5), (6), (7).

CHAPTER 8.

An Act to extend to the administrative County of London the provisions of the Rating and Valuation Act, 1925, with respect to the valuation of hereditaments containing machinery and plant, to make temporary provision with respect to the deductions to be made in ascertaining rateable value, to amend sections eleven and thirty-seven and the Fourth and Fifth Schedules of the said Act, and to provide for obtaining decisions on points of law with a view to securing uniformity in valuation.

[10th May 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Application of s. 24 of principal Act to London. 15 & 16 Geo. 5. c. 90. 32 & 33 Vict. c. 67.

1.—(1) Section twenty-four of the Rating and Valuation Act, 1925 (in this Act referred to as "the principal Act"), which provides for the valuation of hereditaments containing machinery and plant, and any order made by the Minister of Health thereunder shall apply for the purpose of the making or revision of valuation lists under the Valuation (Metropolis) Act, 1869, as they apply for the purpose of the making or revision of valuation lists under the principal Act.

(2) If and so far as, regard being had to the extent, if any, to which in the making of any valuation list in

force at the commencement of this Act account was taken of any plant or machinery in or on any hereditament, the application of the said section and order affects the value of that hereditament as appearing in the valuation list, effect shall be given to such alteration in value in the supplemental list which is to come into operation on the sixth day of April, nineteen hundred and twenty-nine, or if the authority concerned think fit, in a provisional list made before the said date:

Provided that any such provisional list shall, for the purpose of giving effect to any such alteration, have operation from that date only (and not from any earlier date on which a copy of the list is served on the occupier of the hereditament), but for the purposes of paragraph (1) of section forty-six of the Act of 1869 alterations shown in any such provisional list shall be deemed to have taken place during the twelve months preceding the said sixth day of April.

Amendment as to ascertainment of rateable value.

2.—(1) The Valuation (Metropolis) Act, 1869, shall, for the purposes of the making of the valuation lists thereunder which will come into force on the sixth day of April, nineteen hundred and thirty-one, and for the purposes of the revision and alteration of those lists (but not for the purposes of the making of any subsequent new valuation lists), have effect as if for the provisions in the Third Schedule to that Act relating to the classes of hereditaments numbered 1, 2, 3, 4 and 5 in the said schedule there were substituted the provisions contained in Part I of the First Schedule to this Act:

Provided that, if in the case of any hereditament being or forming part of a house or building let out in separate tenements the rateable value which would be produced in accordance with this subsection exceeds the rateable value which would have been produced under the provisions of the said Act of 1869, the rateable value of the hereditament shall be determined in accordance with such last mentioned provisions.

(2) For the purpose of the making revision and alteration of the valuation lists aforesaid and of any subsequent valuation lists to be made under the Valuation (Metropolis) Act, 1869, where the amount of the rateable value as ascertained in accordance with the provisions of that Act as amended by any Act for the time being in force includes a fraction of a pound, the

amount of the rateable value shall be increased or reduced, as the case may be, to the nearest complete pound, or, if the fraction is ten shillings, the fraction shall be disregarded.

(3) The principal Act shall, for the purposes of the making of the first new valuation lists thereunder and of the revision and amendment of those lists (but not for the purposes of the making of any subsequent new valuation lists), have effect and be deemed always to have had effect as if for the provisions in Part I of the Second Schedule to that Act relating to the classes of hereditaments numbered 1 and 2 in the said Schedule there were substituted the provisions contained in Part II of the First Schedule to this Act.

(4) If the first new valuation list under the principal Act for any rating area has been finally approved before the passing of this Act, the rating authority shall forthwith make such amendments in the rateable values of hereditaments contained therein as are necessary to give effect to the provisions of the last preceding subsection, and such amendments in any rate already made as are necessary to make it conform with the valuation list as amended, and all such last-mentioned amendments shall have effect as if they had been contained in the rate as originally made.

Amendment of s. 11 of principal Act.

3.—(1) Section eleven of the principal Act (which relates to the rating of and the collection of rates by owners) shall for the purposes of any rate made for a rating area in respect of a period during which the first new valuation list made under the said Act for that area is in force have effect and be deemed always to have had effect as if it provided that the allowance to be made to owners rated under subsection (1) thereof shall be at the rate of ten per cent. of the amount payable, or such greater percentage, not exceeding fifteen per cent., of that amount as the rating authority may by resolution of general application determine.

(2) Subsection (10) of the said section eleven so far as it enables rating authorities to continue in force provisions contained in any local Acts with respect to the rating of owners instead of occupiers shall be deemed to confer such powers and to have such effect as are mentioned in the Second Schedule to this Act.

Minor amendments of principal Act.

4.—(1) Where a rating authority, in accordance with the provisions of section five of the principal Act, upon a change taking place in the occupation of a hereditament, correct in any rate the name of the occupier of that hereditament without altering the rateable value thereof appearing in the rate, then, notwithstanding anything in section thirty-seven of the principal Act, it shall not be necessary for them to make a proposal for the purpose of any corresponding alteration to be made in the valuation list.

(2) Where the owner of a hereditament by means of an objection, proposal or notice of appeal to quarter sessions, seeks to obtain a reduction in the rateable value of that hereditament, then, notwithstanding anything in section thirty-seven or the Fourth or Fifth Schedule to the principal Act, it shall not be necessary for the assessment committee, rating authority or owner, as the case may be, to serve upon the occupier of the hereditament a copy of such objection, proposal or notice, or to give to him any notice of the date upon which such objection or proposal is to be considered, or of the committee's decision thereon or of the alteration (if any) made in the valuation list.

(3) Paragraph 3 of Part I of the Fourth Schedule to the principal Act shall have effect as if the following words were omitted therefrom, that is to say, the words "or where the gross or net annual or "rateable value assigned in the draft list to some "hereditament exceeds the value as stated in the "valuation list for the time being in force, or where "there is no such valuation list as stated in the then "last assessment to the poor rate."

(4) In paragraph 6 of Part III of the Fourth Schedule to the principal Act for the words "who is a party to" there shall be substituted the words "who appeared before the committee on the consideration of."

Short title and construction.

5.—(1) This Act may be cited as the Rating and Valuation Act, 1928, and the principal Act and this Act may be cited together as the Rating and Valuation Acts, 1925 and 1928.

(2) This Act, except so far as it relates to London, shall be construed as one with the principal Act.

SCHEDULES.

FIRST SCHEDULE. Section 2.

PART I.

Class of Hereditaments.	Maximum amount of Deduction.
Class 1—Houses and buildings without land other than gardens where the gross value does not exceed £15.	An amount equal to two-fifths of the gross value.
Class 2—Houses and buildings without land other than gardens where the gross value exceeds £15 but does not exceed £20.	£6 together with an amount equal to three-tenths of the amount by which the gross value exceeds £15.
Class 3—Houses and buildings without land other than gardens where the gross value exceeds £20 but does not exceed £40.	£7 together with an amount equal to one-quarter of the amount by which the gross value exceeds £20.
Class 4—Houses and buildings without land other than gardens where the gross value exceeds £40 but does not exceed £100.	£12 together with an amount equal to one-fifth of the amount by which the gross value exceeds £40.
Class 5—Houses and buildings without land other than gardens where the gross value exceeds £100.	£24, or £20 together with an amount equal to one-sixth of the amount by which the gross value exceeds £100, whichever is the greater.

PART II.

Class of Hereditaments.	Amount of Deduction.
1. Houses and buildings without land other than gardens where the gross value does not exceed £15.	An amount equal to 40 per cent. of the gross value.
2. Houses and buildings without land other than gardens where the gross value exceeds £15 but does not exceed £20.	£6 together with an amount equal to 30 per cent. of the amount by which the gross value exceeds £15.

SECOND SCHEDULE.

Section 3.

POWERS OF RATING AUTHORITIES TO CONTINUE IN FORCE PROVISIONS CONTAINED IN LOCAL ACTS WITH RESPECT TO THE RATING OF OWNERS INSTEAD OF OCCUPIERS.

(1) If on the first day of January, nineteen hundred and twenty-eight, in any rating area the provisions which regulated the allowances to be made in the case of a rate as hereinafter defined to owners of hereditaments who are rated instead of the occupiers thereof, or who have agreed to pay the rates due in respect thereof (in this Schedule referred to as the "existing provisions") were, either wholly or as to any part thereof, contained in a local Act, then, if the rating authority before the date of the first new valuation, or before the expiration of two months from the passing of this Act, whichever is the later, so resolve, the existing provisions shall, unless and until the resolution is rescinded, apply to any rate made for the rating area in respect of any period commencing on or after the date of the first new valuation, and if and so far as they may have been repealed by, or by any order made under, the principal Act shall have effect as if re-enacted herein.

(2) In any such case as aforesaid—

(*a*) all resolutions, agreements and notices in force under the existing provisions shall continue to have effect unless and until they are rescinded or modified; and

(*b*) the rating authority, if they are the owners of any hereditaments to which the existing provisions apply, and as such are rated in respect thereof instead of the occupiers, shall, in the case of any hereditament which is of a value not exceeding that specified in the existing provisions and which is occupied by the owner, make to the owner (subject to the amount of the rate chargeable in respect of that hereditament being paid by him before such date as the rating authority may fix) an allowance corresponding to the amount, if any, passed on by the authority to the occupiers of hereditaments owned by them in respect of the allowance to which the authority are entitled by reason of their being so rated as owners, and unless the contrary is proved, an amount not less than 5 per cent. of the amount payable in respect of rates shall be deemed to have been so passed on by the authority.

(3) For the purposes of this Schedule, the expression "rate" means a consolidated rate which includes a poor rate, a poor rate or a borough rate: 2nd Sch. —*cont.*

Provided that, in a rating area in which both a poor rate and a borough rate were levied, provisions applicable to the borough rate shall not be deemed to be existing provisions if, or in so far as, inconsistent with the provisions applicable to the poor rate.

CHAPTER 9.

An Act to extend further the duration of the Local Authorities (Emergency Provisions) Act, 1923, and to amend temporarily the provisions as to the Metropolitan Common Poor Fund.

[10th May 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Further extension of duration of 13 & 14 Geo. 5. c. 6. 14 & 15 Geo. 5. c. 29. 16 & 17 Geo. 5. c. 10.

1. The provisions of the Local Authorities (Emergency Provisions) Act, 1923, mentioned in the Schedule to this Act shall, as amended by the Local Authorities (Emergency Provisions) Act, 1924, and by the Local Authorities (Emergency Provisions) Act, 1926, and by this Act, have effect as if for references therein to nineteen hundred and twenty-eight there were substituted references to nineteen hundred and thirty-two.

Provisions as to metropolitan common poor fund.

2.—(1) The board of guardians of every poor law union in London shall, not later—

(*a*) in the case of the half year commencing on the first day of April, nineteen hundred and twenty-eight, than twenty-one days after the passing of this Act;

(*b*) in the case of any subsequent half year, than four weeks before the commencement of the half year;

submit to the Metropolitan Asylums Board estimates in such form as the Minister of Health may prescribe of

the expenditure which they propose to incur during that half year for the several purposes in respect of which repayments are to be made out of the metropolitan common poor fund and of the amount so repayable, and may at any time during any half-year submit to them supplementary estimates.

(2) Upon examination of any such estimates submitted by a board of guardians under this section, and after consideration of any representations made to them on behalf of any board of guardians of a poor law union in London, the Metropolitan Asylums Board shall approve the estimates of the amounts repayable out of the metropolitan common poor fund either as submitted or subject to such reduction (if any) in respect of any specified purpose as the Metropolitan Asylums Board may think fit to make, and shall furnish the district auditor with a copy of the estimates as approved.

(3) The district auditor in giving any certificate which he is required by section two hundred and two of the Poor Law Act, 1927, to give shall exclude therefrom any amount by which the expenditure of the board of guardians for any purpose so far as repayable out of the said fund exceeds the sum specified as so repayable in relation to that purpose in the estimates as approved by the Metropolitan Asylums Board, and the amount repayable to the said board of guardians out of the said fund shall be the sum so certified.

17 & 18 Geo. 5. c. 14.

(4) In this section the expression "half-year" means any half-year fixed for the purpose of the audit of the accounts of boards of guardians in London.

(5) This section shall apply to expenditure incurred after the thirty-first day of March, nineteen hundred and twenty-eight, in respect of any period during which section one of the Local Authorities (Financial Provisions) Act, 1921, as amended by any subsequent enactment is in operation.

11 & 12 Geo. 5. c. 67.

Short title.

3. This Act may be cited as the Local Authorities (Emergency Provisions) Act, 1928, and the Local Authorities (Emergency Provisions) Acts, 1923 to 1926, and this Act may be cited together as the Local Authorities (Emergency Provisions) Acts, 1923 to 1928.

SCHEDULE.

Section 1.

PROVISIONS OF 13 & 14 GEO. 5. C. 6 CONTINUED.

Section of Act.	Subject Matter.
Section one	- Continuance until the first day of April, nineteen hundred and twenty-four, subject to certain modifications, of section one of the Local Authorities (Financial Provisions) Act, 1921, which provides for the temporary extension of charges on the Metropolitan Common Poor Fund.
Section two	- Substitution for "the first day of April, nineteen "hundred and twenty-three," of the "first "day of April, nineteen hundred and twenty-"four," in the following provisions of the Local Authorities (Financial Provisions) Act, 1921; that is to say:—

(*a*) the proviso to subsection (3) of section three thereof (which enabled the Minister of Health in certain circumstances to extend the time within which sums borrowed under that section are to be repaid if borrowed before the first day of April first mentioned);

(*b*) Subsection (1) of section six thereof (which provided that money borrowed by a local authority before the first-mentioned first day of April for certain purposes is not to be reckoned as part of the debt of the local authority for the purposes of any enactment limiting the powers of borrowing by that authority);

(*c*) Subsection (2) of section six thereof (which suspended until the first-mentioned first day of April the operation of subsection (3) of section two hundred and thirty-four of the Public Health Act, 1875). 38 & 39 Vict. c. 55.

CHAPTER 10.

An Act to amend section eleven of the Teachers (Superannuation) Act, 1925, and paragraph (*d*) of subsection (1) of section four of the Education (Scotland) (Superannuation) Act, 1925.

[2nd July 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Amendment of 15 & 16 Geo. 5. c. 59. s. 11.

1. The maximum period which may under section eleven of the Teachers (Superannuation) Act, 1925, be treated, subject to the provisions of that section, as being a period during which a teacher was employed in contributory service notwithstanding that his employment in such service was discontinued for that period, shall, in the case of a teacher in any school in a foreign country which is shown to the satisfaction of the Board to be maintained primarily for the education of the children of British subjects, be four years instead of one year.

Amendment of 15 & 16 Geo. 5. c. 55. s. 4 (1) (*d*).

2. Paragraph (*d*) of subsection (1) of section four of the Education (Scotland) (Superannuation) Act, 1925, shall have effect as if there were inserted therein after the words " United Kingdom " the words " or in any " school in a foreign country which is shown to the " satisfaction of the Department to be maintained " primarily for the education of the children of British " subjects."

Short title and citation.

3. This Act may be cited as the Teachers (Superannuation) Act, 1928, and this Act, in so far as it relates to England, may be cited with the Teachers (Superannuation) Acts, 1918 to 1925, as the Teachers (Superannuation) Acts, 1918 to 1928, and, in so far as it relates to Scotland, may be cited with the Education (Scotland) Acts, 1872 to 1925, as the Education (Scotland) Acts, 1872 to 1928.

CHAPTER 11.

An Act to provide for the collection of a contribution by cotton spinners in Great Britain to the funds of the Empire Cotton Growing Corporation; and for other matters relating to the cotton industry. [2nd July 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Continuance and amendment of 13 & 14 Geo. 5. c. 22.

1.—(1) Sections one to three of the Cotton Industry Act, 1923, shall, subject to the amendment hereinafter contained, continue in force for a period of five years from the date when they would otherwise expire.

(2) Section two of the said Act, as so continued, shall have effect as if for the words "a contribution at "the rate of sixpence for every five hundred pounds "gross weight or portion thereof of the cotton so "purchased" there were substituted the words "a con- "tribution at the rate of threepence for every five "hundred pounds gross weight or portion thereof of "the cotton so purchased, or such less rate as the "Corporation may, with the approval of the Board of "Trade, determine in respect of any year."

Short title.

2. This Act may be cited as the Cotton Industry Act, 1928, and the Cotton Industry Act, 1923, and this Act may be cited together as the Cotton Industry Acts, 1923 and 1928.

CHAPTER 12.

An Act to assimilate the franchises for men and women in respect of parliamentary and local government elections; and for purposes consequential thereon. [2nd July 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present

Parliament assembled, and by the authority of the same, as follows:—

Assimilation of parliamentary franchise of men and women. 7 & 8 Geo. 5. c. 64.

1. For the purpose of providing that the parliamentary franchise shall be the same for men and women, subsections (1) and (2) of section four of the Representation of the People Act, 1918 (in this Act referred to as "the principal Act") shall be repealed and the following sections shall be substituted for sections one and two of that Act:—

(*Section to be substituted for the said section one.*)

" .—(1) A person shall be entitled to be registered as a parliamentary elector for a constituency (other than a university constituency), if he or she is of full age and not subject to any legal incapacity; and

(*a*) has the requisite residence qualification; or

(*b*) has the requisite business premises qualification; or

(*c*) is the husband or wife of a person entitled to be so registered in respect of a business premises qualification.

(2) A person, in order to have the requisite residence qualification or business premises qualification for a constituency—

(*a*) must on the last day of the qualifying period be residing in premises in the constituency, or occupying business premises in the constituency, as the case may be; and

(*b*) must during the whole of the qualifying period have resided in premises, or occupied business premises, as the case may be, in the constituency, or in another constituency within the same parliamentary borough or parliamentary county, or within a parliamentary borough or parliamentary county contiguous to that borough or county, or separated from that borough or county by water, not exceeding at the nearest point six miles in breadth, measured in the case of tidal water from low-water mark.

For the purposes of this subsection the administrative county of London shall be treated as a parliamentary borough.

(3) The expression 'business premises' in this section means land or other premises of the yearly value of not less than ten pounds occupied for the purpose of the business, profession, or trade of the person to be registered."

(*Section to be substituted for the said section two.*)

" . A person shall be entitled to be registered as a parliamentary elector for a university constituency if he or she is of full age and not subject to any legal incapacity, and has received a degree (other than an honorary degree) at any university forming, or forming part of, the constituency, or in the case of the Scottish universities is qualified under section twenty-seven of the Representation of the People (Scotland) Act, 1868, or, if a woman, has been admitted to and passed the final examination, and kept under the conditions required of women by the university, the period of residence, necessary for a man to obtain a degree at any university forming, or forming part of, a university constituency which did not at the time the examination was passed admit women to degrees." 31 & 32 Vict. c. 48.

Assimilation of local government franchise of men and women.

2. For the purpose of providing that the local government franchise shall be the same for men and women, subsection (3) of section four of the principal Act shall be repealed, and the following section shall be substituted for section three of that Act:

" . A person shall be entitled to be registered as a local government elector for a local government electoral area if he or she is of full age and not subject to any legal incapacity, and—

(*a*) is on the last day of the qualifying period occupying as owner or tenant any land or premises in that area; and

(*b*) has during the whole of the qualifying period so occupied any land or premises in that area, or, if that area is not an administrative county or a county borough, in any administrative county

or county borough in which the area is wholly or partly situate; or

(*c*) is the husband or wife of a person entitled to be so registered in respect of premises in which both the person so entitled and the husband or wife, as the case may be, reside:

Provided that—

(i) for the purposes of this section a person who inhabits any dwelling-house by virtue of any office, service, or employment, shall, if the dwelling-house is not inhabited by the person in whose service he or she is in such office, service, or employment, be deemed to occupy the dwelling-house as a tenant; and

(ii) for the purposes of this section the word tenant shall include a person who occupies a room or rooms as a lodger only where the room or rooms is or are let to that person in an unfurnished state; and

(iii) for the purpose of paragraph (*c*) of this section, a naval or military voter who is registered in respect of a residence qualification which he or she would have had but for his or her service shall be deemed to be resident in accordance with that qualification."

Consequential amendments.

3. The amendments specified in the second column of the Schedule to this Act, being amendments consequential on the foregoing provisions of this Act, shall be made in the provisions of the principal Act specified in the first column of that Schedule.

Amendment of s. 8 of principal Act.

4. The following shall be substituted for subsection (1) of section eight of the principal Act (which relates to the right of registered persons to vote):—

"(1) Every person registered as a parliamentary elector for any constituency shall, while so registered (and in the case of a woman notwithstanding sex or marriage) be entitled to vote at an election of a member to serve in Parliament for that constituency, but a person shall not vote at a general election for more than one

constituency for which he or she is registered by virtue of a residence qualification, or for more than one constituency for which he or she is registered by virtue of other qualifications of any kind."

Maximum scale of election expenses.

5. The Fourth Schedule to the principal Act (which relates to the maximum scale of election expenses) shall have effect as if for the word "sevenpence" there were substituted the word "sixpence."

Special provisions with respect to register of electors to be made in 1929.

6.—(1) For the purpose of enabling the foregoing provisions of this Act to come into operation as soon as may be—

(*a*) the qualifying period for the purpose of the register of electors to be made in the year nineteen hundred and twenty-nine shall end in Scotland on the fifteenth day of December and elsewhere on the first day of December, nineteen hundred and twenty-eight, instead of on the dates fixed for the several parts of the United Kingdom respectively by the Representation of the People Acts, 1918 to 1926;

(*b*) the said register shall come into force on the first day of May, nineteen hundred and twenty-nine, instead of on the dates fixed for the several parts of the United Kingdom respectively by the said Acts and shall, notwithstanding anything in this section, continue in force in the case of Northern Ireland, until the fifteenth day of December, nineteen hundred and thirty, and in any other case until the fifteenth day of October, nineteen hundred and thirty.

(2) It shall be lawful for His Majesty by Order in Council to make such alterations in the registration dates as may seem to him necessary for the purpose of the preparation of the register in the year nineteen hundred and twenty-nine, and also such adaptations and modifications in the provisions of any Act (including any local Act or Act to confirm a Provisional Order) as may seem to him necessary to make those provisions conform with the alterations in the registration dates.

(3) The register of electors which comes into force on the fifteenth day of October (or, in Northern Ireland,

on the fifteenth day of December), nineteen hundred and twenty-eight, shall continue in force until the first day of May, nineteen hundred and twenty-nine, and no longer.

Local government franchise in Scotland.

7. The following paragraph shall be substituted for paragraph (3) of section forty-three of the principal Act, which provides for the application of the principal Act to Scotland subject to certain modifications:—

"(3) Section three of this Act shall not apply, and in lieu thereof:—

(*a*) A person who is of full age and not subject to any legal incapacity shall be entitled to be registered as a local government elector for a local government electoral area if he or she is on the last day of the qualifying period and has been during the whole of that period—

(i) the owner of lands and heritages within the area of the yearly value of not less than ten pounds: Where such lands and heritages are in the joint ownership of two or more persons and the aggregate yearly value of the lands and heritages is not less than the amount produced by multiplying ten pounds by the number of the joint owners, each of the joint owners shall be treated as owning lands and heritages of the yearly value of not less than ten pounds; or

(ii) the occupier as tenant of lands and heritages within the area of the yearly value of not less than ten pounds: Where such lands and heritages are in the joint occupation as tenants of two or more persons, and the aggregate yearly value of the lands and heritages is not less than the amount produced by multiplying ten pounds by the number of the joint occupiers, each of the joint occupiers shall be treated as occupying lands and heritages of the yearly value of not less than ten pounds; or

(iii) the inhabitant occupier as owner or tenant of a dwelling-house within the area; or

(iv) the occupier of lodgings within the area of the yearly value, if let unfurnished, of not less than ten pounds: Where such lodgings are in the joint occupation of not more than two persons and the aggregate yearly value as aforesaid of the lodgings is not less than twenty pounds, each of the joint lodgers shall be treated as occupying lodgings of the yearly value of not less than ten pounds; or

(v) the inhabitant occupier by virtue of any office, service, or employment of a dwelling-house within the area which is not inhabited by the person in whose service he or she is in such office, service, or employment:

(*b*) The ownership or occupation in immediate succession of different lands and heritages, dwelling-houses, or lodgings, as the case may be, in the same parliamentary county or in the same parliamentary borough shall have the like effect in qualifying a person to be registered as a local government elector for a local government electoral area therein respectively, as the continued ownership or occupation of the same lands and heritages, dwelling-houses, or lodgings within that area:

(*c*) The husband or wife of a person entitled to be registered as a local government elector for a local government electoral area in pursuance of the foregoing provisions of this section, in respect of premises in which both the person so entitled and the husband or wife, as the case may be, reside, shall, if he or she is of full age and not subject to any legal incapacity, be entitled to be so registered for that area, and for the purpose of this provision a naval or military voter

who is registered in respect of a residence qualification which he or she would have had but for his or her service shall be deemed to be resident in accordance with that qualification:

(*d*) In this section 'owner' shall include heir of entail in possession, life-renter, and beneficiary entitled under any trust to the rents and profits of lands and heritages and shall not include the fiar of lands and heritages subject to a life-rent, nor tutor, curator, judicial factor, nor commissioner; 'lands and heritages' has the same meaning as in the Valuation Acts, and 'dwelling-house' means any house or part of a house occupied as a separate dwelling."

Short title, construction and application.

8.—(1) This Act may be cited as the Representation of the People (Equal Franchise) Act, 1928, and the Representation of the People Acts, 1918 to 1926, and this Act may be cited together as the Representation of the People Acts.

(2) This Act shall be construed as one with the Representation of the People Acts, 1918 to 1926.

(3) Nothing in this Act shall affect the right of any person, or confer on any person any right, to be registered in the register of electors to be made in the year nineteen hundred and twenty-eight, or to vote at any time before the register of electors to be made in the year nineteen hundred and twenty-nine comes into operation.

(4) This Act shall apply to Northern Ireland so far as it relates to matters with respect to which the Parliament of Northern Ireland have no power to make laws.

SCHEDULE.

CONSEQUENTIAL AMENDMENTS OF PRINCIPAL ACT. Section 3.

Provisions of principal Act.	Amendments to be made.
Section 5	In subsection (3) for the words "the age required under this Act in the case of that person" there shall be substituted the words "full age."
Section 7	Paragraph (*b*) of subsection (1) shall be omitted. In subsection (3) for the word "man" there shall be substituted the word "person"; for the word "he" where it first and secondly occurs there shall be substituted the words "that person," and for the words "the time when he so commenced to reside" there shall be substituted the words "the commencement of the residence."
Section 22	In subsection (2) the words "(except as provided in that Schedule)" shall be omitted.
Section 43	Paragraph (4), and in paragraph (5) the words "for men," shall be omitted.
Schedule 2	In Part II. for the words "a man" where those words occur in No. 1 and No. 2, there shall be substituted the words "a person." No. 3, including the Note thereto, shall be omitted. Under the heading "Declarations at University Election" the words "(in the case of a man)" and the words "(in the case of a woman)—'I have not voted at this 'general election for any other university 'constituency'" shall be omitted.
Schedule 5	In the Form of Voting Paper in Part I. and in Forms A and C in Part II. the words "(In the case of a man)" and the words "(In the case of a woman) that I have not voted at this general election for any other university constituency" shall be omitted.

CHAPTER 13.

An Act to amend the law relating to the issue of bank notes by the Bank of England and by banks in Scotland and Northern Ireland, and to provide for the transfer to the Bank of England of the currency notes issue and of the assets appropriated for the redemption thereof, and to make certain provisions with respect to gold reserves and otherwise in connection with the matters aforesaid and to prevent the defacement of bank notes. [2nd July 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Amendment with respect to powers of Bank of England to issue bank notes.

1.—(1) Notwithstanding anything in any Act—

(*a*) the Bank may issue bank notes for one pound and for ten shillings:

(*b*) any such bank notes may be issued at any place out of London without being made payable at that place, and wherever issued shall be payable only at the head office of the Bank:

(*c*) any such bank notes may be put into circulation in Scotland and Northern Ireland, and shall be current and legal tender in Scotland and Northern Ireland as in England.

3 & 4 Will. 4. c. 98.

(2) Section six of the Bank of England Act, 1833 (which provides that bank notes shall be legal tender), shall have effect as if for the words "shall be a legal tender "to the amount expressed in such note or notes and "shall be taken to be valid as a tender to such amount "for all sums above five pounds on all occasions on "which any tender of money may be legally made" there were substituted the words "shall be legal tender for the payment of any amount."

(3) The following provisions shall have effect so long as subsection (1) of section one of the Gold Standard Act, 1925, remains in force— 15 & 16 Geo. 5. c. 29.

(*a*) notwithstanding anything in the proviso to section six of the Bank of England Act, 1833, bank notes for one pound or ten shillings shall be deemed a legal tender of payment by the Bank or any branch of the Bank, including payment of bank notes:

(*b*) the holders of bank notes for five pounds and upwards shall be entitled, on a demand made at any time during office hours at the head office of the Bank or, in the case of notes payable at a branch of the Bank, either at the head office or at that branch, to require in exchange for the said bank notes for five pounds and upwards bank notes for one pound or ten shillings.

(4) The Bank shall have power, on giving not less than three months' notice in the London, Edinburgh and Belfast Gazettes, to call in the bank notes for one pound or ten shillings of any series on exchanging them for bank notes of the same value of a new series.

(5) Notwithstanding anything in section eight of the Truck Act, 1831, the payment of wages in bank notes of one pound or ten shillings shall be valid, whether the workman does or does not consent thereto. 1 & 2 Will. 4. c. 37.

Amount of Bank of England note issue.

2.—(1) Subject to the provisions of this Act the Bank shall issue bank notes up to the amount representing the gold coin and gold bullion for the time being in the issue department, and shall in addition issue bank notes to the amount of two hundred and sixty million pounds in excess of the amount first mentioned in this section, and the issue of notes which the Bank are by or under this Act required or authorised to make in excess of the said first mentioned amount is in this Act referred to as "the fiduciary note issue."

(2) The Treasury may at any time on being requested by the Bank, direct that the amount of the fiduciary note issue shall for such period as may be determined by the Treasury, after consultation with the Bank, be reduced by such amount as may be so determined.

Securities for note issue to be held in issue department.

3.—(1) In addition to the gold coin and bullion for the time being in the issue department, the Bank shall from time to time appropriate to and hold in the issue department securities of an amount in value sufficient to cover the fiduciary note issue for the time being.

(2) The securities to be held as aforesaid may include silver coin to an amount not exceeding five and one-half million pounds.

(3) The Bank shall from time to time give to the Treasury such information as the Treasury may require with respect to the securities held in the issue department, but shall not be required to include any of the said securities in the account to be taken pursuant to section five of the Bank of England Act, 1819.

59 Geo. 3. c. 76.

Transfer of currency notes issue to Bank of England.

4 & 5 Geo. 5. c. 14.

4 & 5 Geo. 5. c. 72.

4.—(1) As from the appointed day all currency notes issued under the Currency and Bank Notes Act, 1914, certified by the Treasury to be outstanding on that date (including currency notes covered by certificates issued to any persons under section two of the Currency and Bank Notes (Amendment) Act, 1914, but not including currency notes called in but not cancelled) shall, for the purpose of the enactments relating to bank notes and the issue thereof (including this Act) be deemed to be bank notes, and the Bank shall be liable in respect thereof accordingly.

(2) The currency notes to which subsection (1) of this section applies are in this Act referred to as "the transferred currency notes."

(3) At any time after the appointed day, the Bank shall have power, on giving not less than three months' notice in the London, Edinburgh and Belfast Gazettes, to call in the transferred currency notes on exchanging them for bank notes of the same value.

(4) Any currency notes called in but not cancelled before the appointed day may be exchanged for bank notes of the same value.

Transfer to Bank of certain part of assets of Currency Note Redemption Account.

5.—(1) On the appointed day, in consideration of the Bank undertaking liability in respect of the transferred currency notes, all the assets of the Currency Note Redemption Account other than Government securities shall be transferred to the issue department, and there shall also be transferred to the issue department out of the said assets Government securities of such an amount

in value as will together with the other assets to be transferred as aforesaid represent in the aggregate the amount of the transferred currency notes.

For the purpose of this subsection the value of any marketable Government securities shall be taken to be their market price as on the appointed day less the accrued interest, if any, included in that price.

(2) Any bank notes transferred to the Bank under this section shall be cancelled.

(3) Such of the said Government securities as are not transferred to the Bank under the foregoing provisions of this section shall be realised and the amount realised shall be paid into the Exchequer at such time and in such manner as the Treasury direct.

Profits of note issue to be paid to Treasury.

6.—(1) The Bank shall, at such times and in such manner as may be agreed between the Treasury and the Bank, pay to the Treasury an amount equal to the profits arising in respect of each year in the issue department, including the amount of any bank notes written off under section six of the Bank Act, 1892, as amended by this Act, but less the amount of any bank notes so written off which have been presented for payment during the year and the amount of any currency notes called in but not cancelled before the appointed day which have been so presented.

55 & 56 Vict. c. 48.

(2) For the purposes of this section the amount of the profits arising in any year in the issue department shall, subject as aforesaid, be ascertained in such manner as may be agreed between the Bank and Treasury.

(3) For the purposes of the Income Tax Acts, any income of, or attributable to, the issue department shall be deemed to be income of the Exchequer, and any expenses of, or attributable to, the issue department shall be deemed not to be expenses of the Bank.

(4) The Bank shall cease to be liable to make any payment in consideration of their exemption from stamp duty on bank notes.

Amendment of s. 6 of 55 & 56 Vict. c. 48.

7. Section six of the Bank Act, 1892, (which authorises the writing off of bank notes which are not presented for payment within forty years of the date of issue), shall have effect as if, in the case of notes for one pound or ten shillings, twenty years were substituted for

forty years, and as if, in the case of any such notes being transferred currency notes, they had been issued on the appointed day and, in the case of any such notes not being transferred currency notes, they had been issued on the last day on which notes of the particular series of which they formed part were issued by the Bank.

Power to increase amount of fiduciary note issue.

8.—(1) If the Bank at any time represent to the Treasury that it is expedient that the amount of the fiduciary note issue shall be increased to some specified amount above two hundred and sixty million pounds, the Treasury may authorise the Bank to issue bank notes to such an increased amount, not exceeding the amount specified as aforesaid, and for such period, not exceeding six months, as the Treasury think proper.

(2) Any authority so given may be renewed or varied from time to time on the like representation and in like manner:

Provided that, notwithstanding the foregoing provision, no such authority shall be renewed so as to remain in force (whether with or without variation) after the expiration of a period of two years from the date on which it was originally given, unless Parliament otherwise determines.

(3) Any minute of the Treasury authorising an increase of the fiduciary note issue under this section shall be laid forthwith before both Houses of Parliament.

Amendment as to issue of notes by banks in Scotland and Northern Ireland.

9.—(1) For the purpose of any enactment which in the case of a bank in Scotland or Northern Ireland limits by reference to the amount of gold and silver coin held by any such bank the amount of the notes which that bank may have in circulation, bank notes held by that bank or by the Bank on account of that bank, shall be treated as being gold coin held by that bank.

(2) A bank in Scotland or Northern Ireland may hold the coin and bank notes by reference to which the amount of the bank notes which it is entitled to have in circulation is limited at such of its offices in Scotland or Northern Ireland, respectively, not exceeding two, as may from time to time be approved by the Treasury.

Amendment of s. 6 of 7 & 8 Vict. c. 32.

10. The form prescribed by Schedule A to the Bank Charter Act, 1844, for the account to be issued weekly by the Bank under section six of that Act may be modified to such an extent as the Treasury, with

the concurrence of the Bank, consider necessary, having regard to the provisions of this Act.

Power of Bank of England to require persons to make returns of and to sell gold.

11.—(1) With a view to the concentration of the gold reserves and to the securing of economy in the use of gold, the following provisions of this section shall have effect so long as subsection (1) of section one of the Gold Standard Act, 1925, remains in force.

(2) Any person in the United Kingdom owning any gold coin or bullion to an amount exceeding ten thousand pounds in value shall, on being required so to do by notice in writing from the Bank, forthwith furnish to the Bank in writing particulars of the gold coin and bullion owned by that person, and shall, if so required by the Bank, sell to the Bank the whole or any part of the said coin or bullion, other than any part thereof which is bonâ fide held for immediate export or which is bonâ fide required for industrial purposes, on payment therefor by the Bank, in the case of coin, of the nominal value thereof, and in the case of bullion, at the rate fixed in section four of the Bank Charter Act, 1844.

Penalty for defacing bank notes.

12. If any person prints, or stamps, or by any like means impresses, on any bank note any words, letters or figures, he shall, in respect of each offence, be liable on summary conviction to a penalty not exceeding one pound.

Short title, interpretation and repeal.

13.—(1) This Act may be cited as the Currency and Bank Notes Act, 1928.

(2) This Act shall come into operation on the appointed day, and the appointed day shall be such day as His Majesty may by Order in Council appoint, and different days may be appointed for different purposes and for different provisions of this Act.

(3) In this Act, unless the context otherwise requires,—

The expression "the Bank" means the Bank of England:

The expression "issue department" means the issue department of the Bank:

The expression "bank note" means a note of the Bank:

The expression "coin" means coin which is current and legal tender in the United Kingdom:

The expression "bullion" includes any coin which is not current and legal tender in the United Kingdom.

(4) The enactments set out in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Section 13.

SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
7 & 8 Vict. c. 32.	The Bank Charter Act, 1844.	Sections two, three, five and nine, in section eleven the words from "save and except that" to the end of the section, sections thirteen to twenty, and section twenty-two, and, so far as relates to England, sections ten and twelve.
24 & 25 Vict. c. 3.	Bank of England Act, 1861.	Section four, so far as unrepealed.
4 & 5 Geo. 5. c. 14.	The Currency and Bank Notes Act, 1914.	The whole Act, except subsection (5) of section one and section five.
4 & 5 Geo. 5. c. 72.	The Currency and Bank Notes (Amendment) Act, 1914.	The whole Act.
5 & 6 Geo. 5. c. 62.	The Finance Act, 1915 -	Section twenty-seven.
15 & 16 Geo. 5. c. 29.	The Gold Standard Act, 1925.	Paragraph (*b*) of subsection (1) of section one.

CHAPTER 14.

An Act to amend the National Health Insurance Act, 1924, and other enactments relating to health insurance. [2nd July 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendments of ss. 3, 7 & 15 of principal Act as to continuous insurance, contributions by voluntary contributors and arrears. 14 & 15 Geo. 5. c. 24.

1.—(1) In section three of the National Health Insurance Act, 1924 (hereinafter referred to as the principal Act), for subsection (1) thereof, down to the words "as if he were an employed contributor insured under this Act" there shall be substituted the following provision:

> "Where an insured person being an employed contributor and a member of an approved society ceases to be employed within the meaning of this Act, he shall until the thirtieth day of June, or the thirty-first day of December, whichever next precedes the expiration of a period of two years from the end of the contribution week in which he ceases to be so employed, be treated for all purposes as if he were an employed contributor insured under this Act; but if on ceasing to be so employed he is rendered incapable of work by some specific disease or by bodily or mental disablement of which notice is given within the prescribed time, the said period of two years shall be reckoned from the end of the contribution week in which he ceases to be so incapable of work."

(2) For subsection (2) of the same section, the following subsection shall be substituted:

> "(2) A voluntary contributor being a member of an approved society shall on ceasing to pay contributions continue to be treated as if he were a voluntary contributor insured

under this Act until the thirtieth day of June, or the thirty-first day of December, whichever next precedes the expiration of a period of two years from the end of the contribution week in respect of which the last contribution paid by him as a voluntary contributor was paid:

Provided that where immediately after the contribution week in respect of which the last contribution paid by him as a voluntary contributor was paid he is rendered incapable of work by some specific disease or by bodily or mental disablement of which notice is given within the prescribed time, the said period of two years shall be reckoned from the end of the contribution week in which he ceases to be so incapable of work."

(3) For subsections (3) and (4) of the same section the following subsections shall be substituted:

"(3) An insured person—

(*a*) who has been insured as an employed contributor for the prescribed period, and by or in respect of whom the prescribed number of contributions have been paid; and

(*b*) who proves within the prescribed time that throughout the period during which he has remained insured by virtue of the foregoing provisions of this section (except when incapable of work by reason of some specific disease or bodily or mental disablement of which notice is given within the prescribed time) he was available for but unable to obtain employment within the meaning of this Act;

shall continue to be treated as an employed contributor insured under this Act until the expiration of a year from the date on which he would otherwise cease to be insured, subject to this modification, that he shall, during such extended period, be subject to such a reduction in the rate of sickness benefit and disablement benefit as may

be prescribed; so, however, that such reduction shall not exceed one-half of the benefit.

"(4) If any person, while remaining insured by virtue of the last foregoing subsection, again becomes employed within the meaning of this Act, or becomes a voluntary contributor, he shall, for the purposes of sickness disablement and maternity benefits, be treated as if he had not previously been insured until he has been so employed for twenty-six weeks and twenty-six contributions have been paid in respect of him since he again became so employed, or until he has paid twenty-six contributions since becoming a voluntary contributor, as the case may be:

Provided that no person shall by reason of becoming so employed or becoming a voluntary contributor be deprived of any benefit to which he would otherwise have been entitled.

"(5) Where an insured person to whom subsection (3) of this section applies was at the date when he ceased to be employed within the meaning of this Act of the age of sixty or upwards, and had then been continuously insured for ten years or upwards, then—

(*a*) if on ceasing to be insured under the said subsection (3), he proves that throughout the period during which his insurance was extended by that subsection he was, except when incapable of work, available for but unable to obtain employment within the meaning of this Act, he shall continue to be treated as an insured person until the expiration of a year from the date on which he would otherwise cease to be insured; and

(*b*) thereafter, if at the end of each succeeding year he furnishes similar proof with respect to the immediately preceding year, he shall continue to be treated as an insured person for a further year:

Provided that a person who remains insured by virtue only of this subsection shall not be

entitled to sickness benefit or disablement benefit, and if he again becomes employed within the meaning of this Act, he shall, for the purpose of determining his title to sickness benefit and disablement benefit, be treated as if he had not previously been an insured person.

"(6) If at the date on which a person would under any of the foregoing provisions of this section cease to be insured he is, or was within the period of four weeks preceding that date, incapable of work by reason of some specific disease or bodily or mental disablement of which notice is or has been given within the prescribed time, he shall remain insured in accordance with the provisions of this section applicable to him at the time he became incapable of work until he has for a continuous period of four weeks not been so incapable of work.

"(7) A person who on attaining the age of sixty-five is insured under this Act shall thereafter continue to be an insured person throughout his life, notwithstanding anything contained in this section, and a person who on attaining the age of sixty-five is not insured under this Act shall not be capable of becoming insured.

"(8) Where any person has ceased to be an insured person he shall, if subsequently he becomes employed within the meaning of this Act, or becomes a voluntary contributor, be treated as if he had not previously been an insured person."

(4) At the end of section seven of the principal Act, the following new subsection shall be inserted:—

"(5) Where at the end of any contribution year the number of contributions, calculated in the prescribed manner, paid, or deemed in accordance with regulations under this Act to have been paid, for that contribution year by a person insured as a voluntary contributor is less than forty-five, then, unless within the prescribed period he pays such further contributions in respect of that year as will bring the total number of contributions for the year up to forty-five,

he shall cease to be entitled to pay contributions as a voluntary contributor:

Provided that where a person had, on attaining the age of sixty in the case of a man, or fifty-five in the case of a woman, been continuously insured for a period of ten years, or since the fifteenth day of July, nineteen hundred and twelve, whichever period is the shorter, this subsection shall in respect of that person apply as if for the references to forty-five contributions there were substituted references to twenty-six contributions.

For the purposes of this subsection "contribution year" means such period corresponding as nearly as may be to twelve months as may be prescribed and terminating on or after the thirtieth day of June, nineteen hundred and twenty-nine.

(5) At the end of section fifteen of the principal Act (which relates to arrears) the following new subsection shall be inserted:—

"(4) Regulations under this section may provide that, subject to such conditions as may be prescribed, an insured person shall not be subject to reduction or suspension of benefits by reason of arrears of contributions for any period in respect of which he proves that he was available for but unable to obtain employment within the meaning of this Act."

Amendment of s. 17 of principal Act as to inmates of hospitals, &c.

2. Section seventeen of the principal Act (which makes provision in the case of contributors who are inmates of hospitals, &c.) shall be amended as follows:—

(1) For paragraph (*a*) of subsection (2) the following paragraph shall be substituted:—

"(*a*) if that person has any dependants, shall, after consultation wherever possible with that person, be paid or applied, in whole or in part at the discretion of the society or committee administering the benefit, to or for the advantage of those dependants, or such of them, and in such

proportions, as the society or committee may determine; and"

(2) In subsection (3), for the words from "and either in a lump sum" to the end of the subsection there shall be substituted the words "in the following manner—

"(*a*) in the case of sickness or disablement benefit, it shall be paid in weekly instalments, each instalment being of an amount not less than ten shillings nor more than two pounds as the society or committee administering the benefit may determine, unless the society or committee think proper, in view of the special circumstances of the case, to make a lump sum payment;

(*b*) in the case of maternity benefit, it shall be paid in a lump sum:

Provided that—

(i) if that person dies in the institution, the sum so payable shall be deemed to form part of his estate, and if he dies after leaving the institution but before the whole of the instalments have been paid, the balance remaining unpaid shall be deemed to form part of his estate, and the amount so deemed to form part of his estate shall be paid in a lump sum and not in instalments;

(ii) the amount so payable to any person, or deemed to form part of his estate, shall in no case exceed fifty pounds, and the balance shall, in accordance with regulations under this Act, be paid to the Central Fund."

Amendment of s. 24 of principal Act as to the administration of medical benefit.

3. At the end of subsection (4) of section twenty-four of the principal Act (which relates to the administration of medical benefit), the following provision shall be inserted:—

"Save as provided by regulations under this subsection, the insurance committee shall not, after such date as may be prescribed, be entitled to allow any person (other than a nurse or other employee of a hospital or similar institution) to

make his own arrangements for receiving medical treatment and attendance by way of participating in any collective arrangements made by or through any system or institution, and any such permission given before that date shall thereupon cease to have effect:

Provided that where before the sixth day of March, nineteen hundred and twenty-eight, any person has been allowed to make his own arrangements by means of any such collective arrangement as aforesaid, the system or institution by or through which such arrangements were made may, within such period as may be prescribed, apply to the insurance committee and the Minister for approval under this subsection, and shall be qualified to receive such approval notwithstanding that it was not in existence on the sixteenth day of December, nineteen hundred and eleven."

Amendment of s. 26 of principal Act as to subscriptions to charitable institutions.

4. For section twenty-six of the principal Act the following section shall be substituted:—

"An approved society, not being a society in the case of which a disposable surplus was disclosed on the last preceding valuation, or an insurance committee, may from time to time, with the consent of the Minister, make subscriptions or donations of an eleemosynary character to hospitals, dispensaries, and other charitable institutions, or for the support of district nurses; and any sums so expended by an approved society shall be treated as expenditure on benefits."

Amendment of s. 27 of principal Act as to repayment of benefits improperly paid.

5.—(1) In section twenty-seven of the principal Act (which relates to the repayment of benefits improperly paid) the following subsection shall be inserted after subsection (1):—

"(1A) In any case where the Minister has not taken proceedings under the last foregoing subsection to recover from any person the amount so repayable by him, the society or committee concerned may, without prejudice to any other method of recovery, and notwithstanding anything in section twenty-one of this Act, recover the amount by deductions from any sickness or

disablement benefit payable to that person within four years from the date on which the improper payment was made to that person by the society or committee; so, however, that the amount deducted from any benefit shall not exceed one-fourth of the amount which but for such deduction would be payable."

(2) This section shall apply whether the improper payment was made before or after the commencement of this Act.

Amendment of s. 30 of principal Act as to societies having members in more than one national area.

6.—(1) The following paragraph shall be inserted at the end of subsection (2) of section thirty of the principal Act (which relates to societies having members in more than one national area):—

Where the Joint Committee are satisfied that the number of those members of any such society who are resident in a national area other than that in which the registered or head office of the society is situate is less than such proportion of the total number of the members of the society, and does not exceed such minimum number, as may be prescribed by regulations of the Joint Committee, the Committee may, if they think fit, and after consultation with the committee of management of the society, withdraw approval from the society in respect of that national area.

(2) The following proviso shall be added to subsection (4) of the same section:—

"Provided that where the members of any such society who are resident in a national area other than that in which the registered or head office of the society is situate satisfy the Joint Committee that they no longer desire to be treated for the purposes of the provisions of this Act relating to valuations, surpluses, deficiencies and transfers as if they formed a separate society, then, subject to the consent of the committee of management of the society, those members shall, as from such date as the Joint Committee may determine, cease to be so treated; so however that such cesser shall not

affect any scheme relating to a surplus or deficiency which is in force at the date of such cesser.

In the exercise of their powers under this proviso the Joint Committee shall consult with the Minister, the Scottish Board of Health or the Ministry of Labour for Northern Ireland, as the case may require, and hold an inquiry, or, where in their opinion the wishes of the members cannot otherwise be properly ascertained, cause a poll to be taken in manner prescribed by regulations of the Committee."

Amendment of s. 34 of principal Act as to rules of approved societies.

7. At the end of section thirty-four of the principal Act the following subsection shall be inserted:—

"(4) Where the Minister is of opinion that the rules of an approved society do not properly provide for the administration of the affairs of the society under this Act, or that any of the rules is likely to prejudice unfairly any member of the society—

(*a*) the Minister may by notice require the committee of management of the society, within such time as may be specified in the notice, to submit for his approval a draft of amendments of the rules so as to make provision for the purposes set forth in the notice; and

(*b*) if the committee of management within the time so specified fail to submit such a draft or fail to submit a draft which the Minister is prepared to approve, the Minister may give further notice to the society requiring the rules to be amended in the manner specified in the notice; and

(*c*) if at a general meeting of the society held next after the expiration of a period of three months from the approval of such a draft, or, as the case may be, of a period of three months from the receipt of the further notice, the rules are not amended in accordance with the approved draft or the further notice, the Minister may make an order amending the rules in manner specified in the order, and thereupon the rules of

the society as so altered by the order shall be deemed to be the rules of the society approved by the Minister:

Provided that the Minister shall, if so required by the society, before making any such order, appoint an independent body constituted in accordance with regulations under this Act to investigate and report on the state of affairs under the existing rules of the society and on the amendments of the rules specified in the approved draft or the further notice, and the Minister in making the order shall have regard to the report of the investigating body.

Amendment of s. 36 of principal Act as to maladministration.

8. At the end of section thirty-six of the principal Act the following subsection shall be added:—

"(3) Regulations under this Act may provide for authorising the Minister, in any case in which he has reason to believe that the affairs under this Act of an approved society are not being properly administered in any respect, to cause an inquiry to be held into the administration of the affairs of the society, and if he is satisfied as a result of the inquiry that the administration should be improved, and the society fail after such period as he may determine to introduce such reforms into the administration as are necessary, to order the amount which may be carried to the administration account of the society out of contributions under this Act to be reduced by such sum as he may direct."

Amendment of s. 39 of principal Act as to amalgamations, &c.

9. At the end of section thirty-nine of the principal Act the following subsection shall be added:—

"(2) Regulations under this section may provide that where the committee of management of a society with branches desire to alter the constitution of the society so as to secure that for the purposes of the administration of the affairs of the society under this Act the society shall cease to be a society with branches, or the branches in different areas shall be grouped, and where not less than the prescribed proportion of the members of the society present

at a general meeting, or, in the case of a society whose affairs are managed by delegates elected by members, of those delegates so present, consent thereto—

(*a*) an amalgamation for the purposes of this Act of all the branches of the society or of all the branches of the society within any area; or

(*b*) a transfer to the society of the engagements under this Act of all the branches of the society, or a transfer to one branch of the society in any area of the engagements of all the other branches of the society within the same area;

may take effect notwithstanding that any one or more of the branches concerned may not consent."

Amendment of s. 48 of principal Act as to insurance committees (staff superannuation).

10. After subsection (5) of section forty-eight of the principal Act (which relates to the constitution of insurance committees) the following subsection shall be inserted :—

"(5*a*) Subject to such conditions and restrictions as may be prescribed, an insurance committee may, for the purpose of securing to any of its officers or servants on retirement superannuation allowances or other benefits, make contributions to any fund providing such benefits approved by the Minister, and any contributions so made shall be treated as part of the administration expenses of the committee."

Amendment of s. 54 of principal Act as to deposit contributors.

11.—(1) Section fifty-four of the principal Act (which relates to deposit contributors) shall become a permanent enactment, and accordingly the words "until the thirty-first day of December nineteen hundred and twenty-five and" in subsection (1) thereof shall be repealed.

(2) Paragraphs (*e*) and (*f*) of subsection (1) of the said section shall be repealed, and at the end of that section the following subsections shall be added :—

"(3) As respects deposit contributors who make application to the Minister in the prescribed manner and within the prescribed time, and prove that the state of their health is such that they

cannot obtain admission to an approved society, and in whose case the prescribed conditions are fulfilled, the foregoing provisions of this section shall not apply, and in lieu thereof the following provisions shall apply:

"(*a*) All such deposit contributors shall be formed into a separate section, to be called the Deposit Contributors Insurance Section:

"(*b*) Members of the said section shall, subject to the provisions of this Act, be entitled to benefits other than additional benefits:

"(*c*) Upon any deposit contributor becoming a member of the section the amount standing to his credit in the Deposit Contributors Fund shall be carried to the Reserve Suspense Fund, and there shall be charged to that fund and credited to the section a sum equal to his transfer value:

"(*d*) The cost of benefits and the expenses of the administration thereof, so far as not payable out of moneys provided by Parliament, shall be paid out of the sums standing to the credit of the said section, and there shall be carried to the credit of that section—

"(i) such transfer values as aforesaid;

"(ii) the contributions paid by or in respect of the members of the section, subject to the retention thereout of the sums which would be retained by the Minister under section sixty-seven of this Act if the members of the section were members of an approved society;

"(iii) upon any deposit contributor, not being a member of the section, dying or becoming permanently resident outside the United Kingdom, the

amount standing to his credit in the Deposit Contributors Fund, if and so far as not applied under the foregoing sections of this Act which make provision in the case of persons resident out of the United Kingdom;

"(iv) any interest credited to the Deposit Contributors Fund in the accounts of the fund for any period subsequent to the thirty-first day of December, nineteen hundred and twenty-seven:

"(*e*) Provision may be made by regulations as to the administration of benefits of members of the said section, and for applying to the said section and to the members of that section, subject to the prescribed modifications, adaptations, and exceptions, the provisions of this Act relating to approved societies and to members and membership of and transfers to and from approved societies, and for excepting from their application to members of the said section any of the provisions of this Act relating to deposit contributors:

"(*f*) If on a valuation of the section a deficiency is disclosed, the deficiency, so far as not made good out of the contingencies fund of the section, shall be made good out of the Central Fund; and if on any valuation of the section a surplus is disclosed, the surplus shall be transferred to the Central Fund; and subject as aforesaid the provisions of this Act as to the Contingencies Fund and the Central Fund shall apply as if the section were a society and the members thereof members of a society:

"(*g*) Regulations may provide for enabling the Minister, if the state of health of any member of the section is no longer such as to disqualify him for admission to an approved society, to terminate his membership of the section.

"(4) The interest credited to the Deposit Contributors Fund in the accounts of the fund up to and including the thirty-first day of December, nineteen hundred and twenty-seven, shall be transferred to the Reserve Suspense Fund."

Amendment of s. 56 of principal Act as to married women.

12.—(1) For sub-paragraphs (i) and (ii) of paragraph (*a*) of subsection (1) of section fifty-six of the principal Act (which relates to married women) the following paragraphs shall be substituted:

"(i) sickness benefit for an aggregate of not more than six weeks in the period of twelve months commencing next after the date of unemployment, or if the date of unemployment was anterior to the date of her marriage, within so much of that period as is subsequent to her marriage; and for the purposes of this paragraph the first disease or disablement in respect of which such sickness benefit is payable shall not be deemed to be a continuation of any previous disease or disablement;

"(ii) A single maternity benefit irrespective of arrears in respect of her first confinement after the date of unemployment (or, if the date of unemployment was anterior to the date of her marriage, after the date of her marriage) and within two years from the date of her marriage."

(2) For the proviso to subsection (2) of the same section the following proviso shall be substituted:

"Provided that in calculating the said period of eight weeks no account shall be taken of any period during which she was incapable of work by reason of some specific disease or bodily or mental disablement of which notice is given within the prescribed time, or of any period with respect to which she proves that she was available for but unable to obtain employment."

Amendment of ss. 62 and 64 of principal Act as to mercantile marine.

13.—(1) At the end of section sixty-two of the principal Act (which relates to the benefits and contributions of seamen) the following subsection shall be inserted:

"(7) Regulations shall be made providing that contributions payable in respect of masters and

seamen who are neither domiciled nor have a place of residence in the United Kingdom, and of masters and seamen serving in foreign-going ships who have such a domicile or place of residence, shall, subject to the retention thereout of the sums to be retained by the Minister under section sixty-seven of this Act as modified by the last foregoing subsection of this section, be paid into a separate account, and for the application of the sums carried to that account, so as to provide—

(*a*) for the application thereof in the first instance in satisfaction of claims thereto of approved societies and deposit contributors;

(*b*) for the payment of the expenses of the administration of the system;

(*c*) for making payments for the like purposes as the purposes for which payments may be made under subsection (2) of section sixty-eight of this Act as amended by any subsequent enactment, and of amounts corresponding to the amounts paid thereunder;

(*d*) for carrying the residue (subject to the foregoing sections of this Act which make provision for the case of persons resident outside the United Kingdom) to the seamen's special fund."

(2) For subsection (1) of section sixty-four of the principal Act the following subsection shall be substituted:

"(1) For the purposes of this Act, there shall be constituted a special fund to be called 'the seamen's special fund'."

(3) Masters and seamen, whether insured persons or not, shall be eligible for benefits under the scheme regulating the provision of benefits out of the seamen's special fund, and accordingly in subsection (4) of section sixty-four of the principal Act the words " being members of approved societies " shall be repealed.

(4) For subsection (5) of section sixty-four of the principal Act (which relates to the cost of benefits under

the said scheme) the following subsection shall be substituted:

"(5) The cost of any benefits under the said scheme and the expenses of administering those benefits shall be paid out of the seamen's special fund and no part thereof shall be paid out of moneys provided by Parliament."

Amendment of s. 71 of principal Act as to investments.

14. The following subsection shall be inserted after subsection (2) of section seventy-one of the principal Act (which relates to transactions between the Minister and approved societies):—

"(2*a*) Regulations may be made under this Act enabling the Minister, in the case of approved societies which transact business other than business under this Act, or which are separate sections of other bodies, and under whose rules investments arising out of business under this Act are made in the names of the persons in whose names investments arising out of business other than business under this Act are made, to require that any investments of sums paid to the society for investment under this section shall, unless made in the names of the trustees of the society as trustees of the National Health Insurance funds of the society, be made in, or, in the case of an investment made before the date when regulations come into force, be transferred to, the joint names of the Minister and two or more of the trustees of the society or, if the society so requests, in or to the name of the Minister alone."

Amendment of s. 73 of principal Act as to audit of administration accounts of approved societies.

15. In subsection (1) of section seventy-three of the principal Act (which provides for a separate account being kept of the administration expenses of approved societies and branches) after the words "that society or branch" there shall be inserted the words "and for "applying to the audit of expenditure out of that "separate account the provisions of the Fourth Schedule "to this Act subject to the necessary modifications."

Amendment of s. 75 of principal Act as to disposal of surpluses.

16.—(1) After subsection (1) of section seventy-five of the principal Act (which relates to the application of surpluses) the following subsections shall be inserted:—

"(1A) The duration of the scheme shall be such as may have been previously fixed by the

Minister, but may be extended by the Minister from time to time, and the valuer in determining the amount of the surplus which is disposable shall treat as disposable such part only of the surplus as in his opinion may reasonably, having regard to the circumstances and prospects of the society or branch, be expended within the period of the duration of the scheme as so fixed or extended.

"(1B) Any such scheme may provide for allocating out of the disposable surplus such maximum sum as may be prescribed for the purpose of making occasional subscriptions or donations of an eleemosynary character to hospitals, dispensaries or other charitable institutions, or for the support of district nurses, or for the purposes of medical research to institutions approved by the Minister; and where a scheme makes provision for such expenditure, sums may, subject to any conditions imposed by the scheme and until there is found to be a deficiency in the funds of the society or branch, be so expended, and shall be treated as expenditure on benefits."

(2) For subsection (4) of the same section the following subsection shall be substituted:

"(4) A member of a society or branch shall not be entitled to an additional benefit unless such conditions relating to the period of membership of the society or branch as may be prescribed with respect to that benefit are complied with in his case."

(3) At the end of the same section the following subsections shall be added and shall have effect as respects schemes whether sanctioned before or after the commencement of this Act:

"(7) Regulations may be made with respect to the administration of schemes under this section and of any additional benefit, and with respect to the arrangements for the provision of any service or appliances towards the cost of which payment may be made by way of additional benefit; and any scheme providing for any additional benefit shall, except so far as the Minister may otherwise direct, have effect as if the regulations relating

to the benefit were incorporated in the scheme, and the provisions of the scheme made subject thereto:

"Provided that such regulations shall not restrict the right on the part of any insured person to obtain treatment from any practitioner, clinic, or other institution with whom arrangements with respect to that form of treatment have been made in accordance with the regulations.

"(8) When the Minister is satisfied that the number of members of a society or branch who are or may become entitled to any additional benefit under a scheme has since the scheme came into operation increased to such an extent that a further increase in the number of such members would be likely to affect prejudicially the financial position of the society or branch, the Minister may by order direct that the society or branch shall not without his consent accept as a member of the society or branch during the period of the operation of the scheme any person who is a member of another society or branch."

(4) For the Third Schedule to the principal Act, containing the list of additional benefits, the First Schedule to this Act shall be substituted.

Amendment of s. 94 of principal Act as to special orders.

17. At the end of section ninety-four of the principal Act (which contains rules as to the making of special orders) the following subsections shall be inserted:—

"(7) As soon as the Minister has published notice of the proposal to make a special order he may, if he certifies that it is expedient that the special order should come into operation forthwith, make the special order to come into operation forthwith as a provisional special order, but such provisional special order shall only continue in force until the special order made in accordance with the foregoing provisions of this section has come into force.

(8) Any provisional special order made in pursuance of the foregoing subsection shall be laid before both Houses of Parliament as soon as may be after it is made, and if within the subsequent

twenty-one days on which that House has sat next after any such provisional special order is laid before it either of those Houses presents an address to His Majesty against the order or any part thereof the order shall be annulled, but without prejudice to the validity of anything previously done thereunder."

Amendment of ss. 96 and 97 of principal Act as to offences.

18.—(1) If any person, for the purpose of avoiding any payment to be made by himself under the principal Act or of enabling any other person to avoid any such payment, knowingly makes any false statement or false representation, he shall be guilty of an offence under subsection (1) of section ninety-six of the principal Act, and accordingly in that subsection, after the words "for any other person" there shall be inserted the words "or if for the purpose of avoiding any payment to be made by himself under this Act or of enabling any other person to avoid any such payment."

(2) At the end of subsection (2) of section ninety-six of the principal Act the following paragraph shall be added:—

"If the employer, being a company, fails to pay to the Minister any sum which it has been ordered to pay under this subsection, that sum or such part thereof as remains unpaid shall be a debt due to the Minister jointly and severally from any directors of the company who knew, or could reasonably be expected to have known, of the failure or neglect to pay the contribution or contributions in question, and proceedings for the recovery of the said sum summarily as a civil debt may be commenced at any time within twelve months from the date of the order for payment made on the company."

(3) If any person is convicted of an offence under subsection (3) of section ninety-six of the principal Act he may be sentenced to a term of imprisonment not exceeding three months, and accordingly in that subsection after the words "twenty pounds" there shall be inserted the words "or to imprisonment for a term not "exceeding three months with or without hard labour, or to both such fine and imprisonment."

(4) In subsection (1) of section ninety-seven of the principal Act paragraph (*a*) shall be omitted, and in paragraph (*b*), for the words "within the time prescribed "by any such enactment as aforesaid" there shall be substituted the words "within one year from the date "of the commission of the alleged offence."

Amendment of s. 106 of principal Act, &c. as to preferential payments.

19. For the purpose of extending from four to twelve months the period contributions in respect of which are to be included as debts to which priority is given by the enactments relating to bankruptcy and the winding up of companies, the words "twelve months" shall be substituted for the words "four months" in the following enactments; that is to say:—

(*a*) Subsection (1) of section one hundred and six of the principal Act:

(*b*) Subsection (1) of section one hundred and twenty-four of the principal Act:

(*c*) Paragraph (*e*) of subsection (1) of section thirty-three of the Bankruptcy Act, 1914: 4 & 5 Geo. 5. c. 59.

(*d*) Paragraph (*e*) of subsection (1) of section one hundred and eighteen of the Bankruptcy (Scotland) Act, 1913. 3 & 4 Geo. 5. c. 20.

Amendment of Schedule I. to principal Act as to employments within the meaning of that Act.

20. The following paragraphs shall be added to Part I of the First Schedule to the principal Act (which specifies the employments within the meaning of the Act):—

"(*f*) Employment in the United Kingdom by way of manual labour under a contract for the performance of such labour for the purposes of any trade or business, except in so far as such employment is excluded by a special order.

"The person for the purposes of whose trade or business the labour is performed shall, in relation to the person performing the labour, be deemed to be the employer of that person for the purposes of this Act.

"(*g*) Employment as master or a member of the crew of any fishing or other vessel registered in the United Kingdom, or of any other British vessel of which the owner, or if there is more than

one owner the managing owner or manager, resides or has his principal place of business in the United Kingdom, when the person so employed is remunerated by a share in the profits or gross earnings of the vessel, except in so far as such employment is excluded by special order.

" The owner of the vessel, or if there is more than one owner the managing owner or manager, shall for the purposes of this Act be deemed to be the employer; but a special order may—

(*a*) modify in the case of persons so employed, or any class of such persons specified in the order, the provisions of this Act restricting the right of deducting or otherwise recovering the employer's contribution;

(*b*) provide that as respects any persons so employed, or any class of such persons specified in the order, a person specified in the order shall, instead of the owner, managing owner, or manager, be deemed to be the employer."

Amendment of 16 & 17 Geo. 5. c. 9. s. 4.

21. In paragraph (*a*) of section four of the National Health Insurance Act, 1926 (which provides for the application for certain purposes of sums which under section sixty-eight of the principal Act are to be carried to the Central Fund), for the words " for the purpose of " preventing such members of the society as are in arrears " from being or continuing to be suspended from benefit " there shall be substituted the words " for the purpose of " preventing such members of the society as are in arrears " from being or continuing to be subject to reduction or " suspension of benefit."

Minor amendments of principal Act and repeals.

22.—(1) The amendments specified in the second column of the Second Schedule to this Act (which relate to minor or consequential details) shall be made in the sections of the principal Act specified in the first column of that Schedule.

(2) The enactments mentioned in the Third Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Transitional regulations.

23. Regulations may be made under the principal Act providing in the case of any persons who are insured or entitled to medical benefit on the thirty-first day of December, nineteen hundred and twenty-eight, and whose position is affected by any of the provisions thereof for the transition from the provisions of the principal Act and the National Health Insurance (Prolongation of Insurance) Act, 1921, affecting them to the provisions of the principal Act as amended by the provisions of this Act.

11 & 12 Geo. 5. c. 66.

Application to Northern Ireland.

24.—(1) This Act, so far as it relates to matters with respect to which the Parliament of Northern Ireland has power to make laws, shall not extend to Northern Ireland unless and until provision to that effect is made either—

(*a*) by Act of the Parliament of Northern Ireland; or

(*b*) by an Order of the Governor of Northern Ireland in Council made in pursuance of such an Act.

(2) Upon this Act being so extended to Northern Ireland as aforesaid, it shall apply to Northern Ireland subject to the following modifications:—

(*a*) The amendments of sections ninety-six and ninety-seven of the principal Act shall not apply:

(*b*) The new paragraph (*d*) to be added to subsection (2) of section fifty-four of the principal Act shall have effect as if after the words "medical benefit" therein there were inserted the words "and sanatorium benefit."

10 & 11 Geo. 5. c. 67.

(3) For the purposes of section six of the Government of Ireland Act, 1920, this Act shall be deemed to be an Act passed before the appointed day.

Short title, construction and commencement.

25.—(1) This Act may be cited as the National Health Insurance Act, 1928, and the National Health Insurance Acts, 1924 and 1926, and this Act may be cited together as the National Health Insurance Acts, 1924 to 1928.

(2) This Act shall be construed as one with the principal Act.

(3) Section two, subsection (2) of section eleven and section twelve of this Act shall come into operation on the seventh day of January, nineteen hundred and twenty-nine, but save as aforesaid this Act shall come into operation on the first day of January, nineteen hundred and twenty-nine.

SCHEDULES.

FIRST SCHEDULE.

Section 16.

(To be substituted for Third Schedule to the principal Act.)

ADDITIONAL BENEFITS.

1. An increase of sickness benefit and disablement benefit.

2. The payment of sickness benefit from the first day of incapacity.

3. An increase of maternity benefit.

4. Allowances to a member during convalescence from some disease or disablement.

5. Payments to or on behalf of members who are in want or distress.

6. Payments to members not allowed to attend work on account of infection.

7. Repayment of the whole or any part of contributions payable under this Act by members of the society or any class thereof.

8. The payment of the whole or any part of the cost of medical or surgical advice or treatment by any registered medical practitioner, not being advice or treatment within the scope of any other additional benefit or of medical benefit, under a special scheme approved by the Minister for the purpose.

9. The payment of the whole or any part of the cost of the provision of dental treatment.

10. Payments to hospitals in respect of the maintenance and treatment therein of members, and the payment of the whole or any part of the travelling expenses incurred by or in respect of members in travelling to and from hospitals.

1ST SCH. —*cont.*

11. The payment of the whole or any part of the cost of maintenance and treatment of members in convalescent homes, and the payment of the whole or any part of the travelling expenses incurred by or in respect of members in travelling to and from convalescent homes.

12. The provision of premises suitable for convalescent homes and the maintenance of such homes.

13. The payment of the whole or any part of the cost of medical and surgical appliances, other than dental and optical appliances and those provided as part of medical benefit.

14. The payment of the whole or any part of the cost of the provision of ophthalmic treatment (other than as provided as part of medical benefit) and the whole or any part of the cost of optical appliances.

15. The payment of the whole or any part of the cost of the provision of nurses for members.

16. Payments to approved charitable institutions in respect of any treatment of members required for the prevention or cure of disease, not being treatment within the scope of any other additional benefit or of medical benefit.

17. Such other additional benefits, being of a character similar to that of any of those hereinbefore mentioned, as may be prescribed.

Section 22.

SECOND SCHEDULE.

MINOR AND CONSEQUENTIAL AMENDMENTS OF THE PRINCIPAL ACT.

National Health Insurance Act, 1924.		
Section 1	-	At the end of subsection (3) the following words shall be inserted: "Regulations may provide for determining the date as from which a person who has elected to become a voluntary contributor is to be treated for any purpose of this Act as a voluntary contributor."
Section 3		In proviso (*a*) to subsection (1) for the words "until the expiration of twelve months from the date on which he ceased to be employed as aforesaid," there shall be substituted the words "until the date on which he would but for this proviso have ceased to be insured."

2ND SCH. —*cont.*

National Health Insurance Act, 1924.

Section 9 - In subsection (2), after the words "any contribution paid" there shall be inserted the words "or, in the case of a master or seaman serving on a foreign-going ship, due to be paid."

Section 10 - In subsection (2), after the words "sufficient medicines," there shall be inserted the words "including such chemical reagents as may be prescribed."

Section 12 - In proviso (*b*) to subsection (5), for the words "one hundred and sixty pounds" there shall be substituted the words "two hundred and fifty pounds."

Section 13 - In subsection (4) for the words "was not reasonably able to give" there shall be substituted the words "had a reasonable excuse for not giving," and for the words "inability to give" there shall be substituted the words "that he had a reasonable excuse for not giving."

In subsection (5), after the word "shall," there shall be inserted the words "for the purpose of the provisions of this Act relating to sickness and disablement benefits."

In subsection (6) for the words "for the purpose of determining the rate and duration of benefit" there shall be substituted the words "for the purpose of the last foregoing subsection."

Subsection (9) shall be omitted.

Section 14 - At the end of the section the following subsection shall be added :—

"(8) Maternity benefit in respect of any confinement shall not be payable unless a claim for the benefit is made by or on behalf of the person entitled thereto within six months after the confinement, or, where the insured person is a man of the forces and the confinement takes place outside the United Kingdom, within twelve months after the confinement.

"Provided that if the society or committee administering the benefit are

2ND SCH. —*cont.*

National Health Insurance Act, 1924.

Section 14—*cont.* satisfied, or if in the case of a dispute it is decided in manner provided by this Act, that in the circumstances of the case it was not reasonably possible for a claim for the benefit to have been made within the proper time, the benefit shall be payable."

Section 16 - In paragraph (*a*) of subsection (1) after the words " otherwise payable to that person " there shall be inserted the words " unless and except so far as such weekly or lump sum is irrecoverable "; and after the words " with the weekly sum or the weekly value of the lump sum " there shall be inserted the words " if and so far as such weekly or lump sum is recoverable "; and paragraph (*c*) of the same subsection shall be omitted.

At the end of subsection (5) the following paragraph shall be added :—

" For the purposes of this subsection a person against whom a claim for damages or compensation has been made shall be deemed to be a person liable to pay compensation or damages if he has agreed to pay a sum in composition of the claim, notwithstanding that he does not admit liability, and the sum payable under the agreement shall be deemed to be compensation or damages."

Section 17 - In paragraph (*b*) of subsection (2), for the words " may be applied at the discretion of the society or committee administering the benefit" there shall be substituted the words " may at the discretion of the society or committee administering the benefit be applied"; and the words " may at the discretion of the society or committee" shall be omitted.

Section 19 - In proviso (*a*) to subsection (1) after the words " maternity benefit " there shall be inserted the words " for a period of six months from the date on which he becomes so temporarily resident, or, if

National Health Insurance Act, 1924.

2ND SCH. —*cont.*

Section 19—*cont* the society or committee by which the benefit is administered thinks fit to allow a longer period, for such longer period," and for the words "the insured person" there shall be substituted the word "he."

In proviso (*c*) to subsection (1) for the words "to continue to receive sickness or disablement benefit" there shall be substituted the words "to receive sickness or disablement benefit if the incapacity commenced prior to his becoming temporarily resident outside the United Kingdom."

Section 22 - In subsection (3), after the words "maternity benefit" there shall be inserted the words "or any additional benefit."

Section 30 - At the end of subsection (1) the following words shall be added—"or any person who is a man of the forces and who immediately prior to his entry or enlistment was not resident in any national area in respect of which the society is an approved society."

Section 43 - At the end the following subsection shall be added :—

"(7) In the case of a member of an approved society or branch applying for an assisted passage under any scheme approved by the Minister after consultation with the Secretary of State concerned, such sum as may be prescribed in respect of the cost of any medical examination necessary for obtaining the passage, and of the issue of the appropriate certificate, may be paid out of the Reserve Suspense Fund."

Section 54 - In subsection (1), for the words "has been expelled or has resigned therefrom," there shall be substituted the words "has been expelled therefrom or has terminated his membership thereof in accordance with the provisions of this Act."

At the end of subsection (2) the following paragraph shall be added :

"(*d*) authorising in the prescribed cases, and notwithstanding anything con-

2ND SCH. —*cont.*

National Health Insurance Act, 1924.

Section 54—*cont.* tained in this section, the charges for medical benefit and the administration of benefits for past periods, and the adjustment and apportionment of such charges, to be made on such basis as may be prescribed."

Section 56 - In subsection (3) after the words "becomes employed" when they first occur there shall be inserted the words "or after the death of her husband becomes a voluntary contributor," after the words "becomes employed" where they secondly occur there shall be inserted the words "or becomes a voluntary contributor" and after the words "becoming employed" there shall be inserted the words "or becoming a voluntary contributor."

Section 57 - In subsection (4) for the words "For the purposes of this section, 'marine' includes every warrant officer of marines except Royal Marine gunners" there shall be substituted the words "For the purposes of this section the expressions 'seaman,' 'marine' and 'airman' do not include a native or a Maltese enrolled or recruited outside the British Islands."

Section 59 - In paragraph (*e*) of subsection (1), the words "at the ordinary rates" shall be omitted.

Section 60 - In proviso (i) to subsection (1), after the words "of this Act," there shall be inserted the words "or been engaged in some regular occupation."

In proviso (ii) to the same subsection, after the words "so employed" there shall be inserted the words "or engaged."

In the last paragraph of the same subsection after the words "deemed to have been employed" there shall be inserted the words "or engaged as aforesaid," and after the words "in respect of the employment" there shall be inserted the words "or regular occupation in which he was engaged."

2ND SCH. —*cont.*

National Health Insurance Act, 1924.

Section 62 - In the proviso to subsection (1), for the words "may, if the master or seaman has dependants, be paid in whole or part" there shall be substituted the words "shall, if the master or seaman has dependants, be paid, in whole or in part at the discretion of the society or committee by which the benefit is administered."

Section 64 - For subsection (2) of section sixty-four of the principal Act the following subsection shall be substituted:—

"(2) The seamen's special fund shall be vested in and administered by a body or bodies constituted in accordance with a scheme to be prepared by the joint committee, after consultation with the Board of Trade, and comprising persons representing shipowners and masters and seamen:

"Provided that at least one half of the governing body shall be representative of all classes of persons entitled to benefits out of the fund."

Section 78 - In subsection (3) the words "where an inquiry as to excessive sickness is pending under this Act" shall be omitted.

In subsection (6), for the words "seventy years of age" there shall be substituted the words "sixty-five years of age."

Section 81 - After the words "not being a society with branches" there shall be inserted the words "or a branch of an approved society"; and after the words "two branches" there shall be inserted the words "and to the branch as if the branch consisted of two branches."

Section 97 - In subsection (2), after the words "shall be liable" there shall be inserted the words "under subsection (2) of section ninety-six of this Act."

Section 132 - At the end of subsection (1), the following definition shall be inserted:—

"'Committee of management' in relation to an approved society or branch

2ND SCH. —*cont.*

National Health Insurance Act, 1924.

Section 132—*cont.* includes the governing body of the society or branch by whatever name known."

" 'Charitable institution' means any charitable institution which the Minister is satisfied is ordinarily and to a substantial extent supported from sources other than public funds and payments out of funds of approved societies under this Act; and 'Approved charitable institution' means a charitable institution as so defined which is approved by the Minister for the purposes of this Act."

After subsection (1) the following new subsection shall be inserted :—

" (1*a*) For the purposes of this Act a person shall be deemed to be available for but unable to obtain employment within the meaning of this Act during any week in respect of which he proves that for the purposes of the Unemployment Insurance Acts, 1920 to 1927, he was, or would if he had been insured under those Acts have been, deemed to be unemployed."

Fourth Schedule

In paragraph 1 of Part I, for the word " misconduct " there shall be substituted the words " wrongful act "; and in paragraph 2 thereof after the words " within thirty days after the date of the auditor's certificate," there shall be inserted the words " or within such further period as the Minister may (on special cause shown, and subject to such conditions as he may determine), allow."

In paragraph 1 of Part II. for the word " misconduct " there shall be substituted the words " wrongful act "; and at the end thereof the following proviso shall be inserted :—

" Provided that no such interim report shall be made with respect to any item of account sanctioned by the Board."

THIRD SCHEDULE.

Section 22.

Session and Chapter.	Short Title.	Extent of Repeal.
11 & 12 Geo. 5. c. 66.	The National Health Insurance (Prolongation of Insurance) Act, 1921.	The whole Act.
14 & 15 Geo. 5. c. 38.	The National Health Insurance Act, 1924.	Subsection (4) of section twelve. The proviso to subsection (2) of section sixty-eight. Subsection (5) of section seventy-five. In subsection (3) of section one hundred and seventeen the words "or towards benefits payable to persons under the scheme prepared in pursuance of section sixty-four of this Act" and the words "and the seamen's special fund."
15 & 16 Geo. 5. c. 70.	The Widows', Orphans' and Old Age Contributory Pensions Act, 1925.	Subsection (2) of section two. Subsection (5) of section thirteen. In section thirty, paragraph (*g*) of subsection (1), and subsection (2).

CHAPTER 15.

An Act to reduce and re-apportion the aggregate amount of the fiduciary bank-note issues of banks in Northern Ireland, and to restrict the circulation in Northern Ireland of notes issued outside the United Kingdom, and otherwise to amend the Bankers (Ireland) Act, 1845, in its application to Northern Ireland.

[2nd July 1928.]

8 & 9 Vict. c. 37.

WHEREAS by virtue of certificates issued under section eight of the Bankers (Ireland) Act, 1845, the aggregate amount of bank-notes which banks in Ireland are authorised to issue in excess of the amount of bank notes issued by them against gold and silver coin and other currency held by those banks was fixed at six millions, three hundred and fifty-four thousand, four hundred and ninety-four pounds, and such authorised excess issues are hereinafter referred to as "fiduciary note issues":

And whereas, by an Act of the Parliament of the Irish Free State, called "the Currency Act, 1927," provision is made for the issue within the Irish Free State of currency and bank-notes, and the issue in the Irish Free State of bank-notes other than those authorised by that Act is, from a date (in that Act referred to as "the appointed day"), prohibited:

And whereas, in consequence of the passing of the said Currency Act, 1927, it is necessary that the aggregate amount of the fiduciary note issues in Northern Ireland should be reduced:

And whereas the banks specified in the Schedule to this Act are the banks carrying on banking business in Northern Ireland which are entitled to fiduciary note issues, and those banks have agreed with one another and with the Treasury that the aggregate fiduciary note issues in Northern Ireland should be reduced to one million, six hundred and thirty-four thousand pounds, and that that amount should be apportioned amongst the several banks in manner shown in the Schedule to this Act:

And whereas it is expedient to give effect to the said agreement, and to restrict the putting into circulation in Northern Ireland of bank and other notes forming part of the currency of any country outside the United Kingdom, and otherwise to amend the Bankers (Ireland) Act, 1845, in its application to Northern Ireland:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Limit on fiduciary note issues in Northern Ireland.

1.—(1) The amount of the fiduciary note issues of the several banks mentioned in the first column of the Schedule to this Act shall be that specified in the second column of that Schedule; and the Bankers (Ireland) Act, 1845, shall, in its application to Northern Ireland, have effect as if those amounts had been the amounts certified in respect of the several banks under section eight of that Act: Provided that where by virtue of this subsection a bank is required to reduce its fiduciary note issue the reduction may be effected at any time within the period of six months next after the commencement of this Act by such stages as the Treasury may approve.

(2) The bank-notes which any such bank is by the Bankers (Ireland) Act, 1845, as amended by this Act, authorised to issue shall be in addition to any bank-notes which the bank is by any law for the time being in force in the Irish Free State authorised to issue within the Irish Free State.

Restriction on putting in circulation notes issued out of the United Kingdom.

2. It shall not be lawful for a banker in Northern Ireland to pay out or put in circulation any bank or other notes forming part of the currency of any country outside the United Kingdom, except in such circumstances and to such extent as the Treasury may by any general or special licence authorise; and if any banker pays out or puts into circulation any notes in contravention of this section, he shall for each such note be liable to forfeit the sum of five pounds.

Issues of notes against coins.

3. For the purposes of the provisions of the Bankers (Ireland) Act, 1845, which relate to the issue of bank-notes against gold and silver coin, there shall not be included any gold or silver coin held by a banker at any office outside the United Kingdom.

Short title, construction and commencement.

4.—(1) This Act may be cited as the Bankers (Northern Ireland) Act, 1928, and shall be construed as one with the Bankers (Ireland) Act, 1845, and that Act and this Act may be cited together as the Bankers (Northern Ireland) Acts, 1845 and 1928.

(2) In the Bankers (Ireland) Act, 1845, references to the Dublin Gazette shall be construed as references to the Belfast Gazette.

(3) This Act shall come into operation on such date as the Treasury may by notice in the Belfast Gazette certify to be the date fixed under the said Currency Act, 1927, to be the appointed day for the purposes of section sixty of that Act.

Section 1.

SCHEDULE.

Bank.	Amount of Fiduciary Issue.
	£
The Bank of Ireland - - - - -	410,000
The Provincial Bank of Ireland, Limited -	220,000
The National Bank, Limited - - -	120,000
The Belfast Banking Company, Limited -	350,000
The Ulster Bank, Limited - - - -	290,000
The Northern Banking Company, Limited -	244,000
Total - - - - - -	1,634,000

CHAPTER 16.

An Act to settle and secure an annuity upon the Right Honourable John Henry Whitley in consideration of his eminent services.

[3rd August 1928.]

Most Gracious Sovereign,

WHEREAS the Commons of the United Kingdom of Great Britain and Northern Ireland did, by an humble address to Your Majesty, pray Your Majesty that You would be graciously pleased to confer some signal mark of Your Royal Favour upon the Right

Honourable John Henry Whitley, Speaker of the House of Commons, for his eminent services during the important period in which he had with such distinguished ability and dignity presided in the Chair of the House, and did assure Your Majesty that whatever expense Your Majesty should think fit to be incurred upon that account the said House would make good the same:

And whereas Your Majesty, in answer to the said address, was graciously pleased to declare that Your Majesty was desirous, in compliance with the wishes of your faithful Commons, to confer upon the said Right Honourable John Henry Whitley some signal mark of Your Royal Favour, but as the same could not be effectually granted and secured without the concurrence of Parliament, Your Majesty recommended to the House of Commons the adoption of such measures as might be necessary for the accomplishment of that purpose:

Now we, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Northern Ireland, in Parliament assembled, have resolved that the annual sum of four thousand pounds be granted to Your Majesty out of the Consolidated Fund of the United Kingdom, to begin upon the day upon which the Right Honourable John Henry Whitley, late Speaker of the House of Commons, ceased to hold the office of Speaker of the House of Commons, to be settled in the most beneficial manner upon, and to continue during the life of, him the said Right Honourable John Henry Whitley, and do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Annuity of 4,000*l.* to be paid to the Right Honourable John Henry Whitley.

1. One annuity of four thousand pounds shall be charged upon and payable quarterly out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, to the Right Honourable John Henry Whitley, during his natural life, beginning on the day upon which he ceased to hold the office of Speaker of the House of Commons:

Provided that one half of the annuity shall abate and be suspended during any period that the said Right Honourable John Henry Whitley hereafter holds any

place, office or employment under His Majesty of equal or greater amount in salary, profits or emolument than the amount of the annuity.

Short title.

2. This Act may be cited as Mr. Speaker's Retirement Act, 1928.

CHAPTER 17.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance.

[3rd August 1928.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Northern Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

CUSTOMS AND EXCISE.

Duty on tea.

1. The customs duty at the rate of fourpence per pound which is payable on tea until the first day of August, nineteen hundred and twenty-eight, shall (subject to the provisions contained in section eight of the Finance Act, 1919, with respect to imperial preferential rates of duty), continue to be charged until the first day of August, nineteen hundred and twenty-nine.

9 & 10 Geo. 5. c. 32.

Duties on hydro-carbon oils.

2.—(1) A customs duty at the rate of fourpence per gallon shall be payable on all hydrocarbon oils imported into the United Kingdom on or after the twenty-fifth day of April, nineteen hundred and twenty-eight, and on all hydrocarbon oils so imported before that date and landed therein on or after that date.

(2) An excise duty at the rate of fourpence per gallon shall be payable on all petroleum oils which on the twenty-fifth day of April, nineteen hundred and twenty-eight, were in the United Kingdom and in the ownership or possession of any person who on that date held more than ten thousand gallons thereof.

(3) There shall be allowed from the duties a rebate at the rate of fourpence per gallon on the delivery for home consumption of any goods other than light oils.

For the purposes of this subsection the expression "light oils" means hydrocarbon oils of which not less than fifty per cent. by volume distils at a temperature not exceeding one hundred and eighty-five degrees centigrade, or of which not less than ninety-five per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade, or which give off an inflammable vapour at a temperature of less than 22·8 degrees centigrade when tested in manner prescribed by the Acts relating to petroleum.

The method of testing oils for the purpose of ascertaining whether they comply with the foregoing provisions relating to the distillation of a certain volume thereof at a certain temperature shall be such as the Commissioners may prescribe.

(4) The excise duty shall not be payable—

(*a*) in respect of any petroleum oils which are shown to the satisfaction of the Commissioners to have been used before the eighth day of May, nineteen hundred and twenty-eight, by the person in whose ownership or possession they were, or to have been owned on the said twenty-fifth day of April by a person whose stocks of such oils (excluding any oils used by him as aforesaid) were on that date in the aggregate not more than ten thousand gallons; or

(*b*) in respect of any hydrocarbon oils which are shown to the satisfaction of the Commissioners to have been already charged with the customs duty or the excise duty.

(5) In the case of hydrocarbon oils in or removed to a refinery the duties shall be charged on the delivery of any goods from the refinery and shall be the same as those which would be payable on the importation of like goods, and there shall be allowed the same rebate as would be allowed on importation.

(6) A drawback equal to the amount of the duty shown to the satisfaction of the Commissioners to have been paid in respect of the goods in question shall be allowed on the exportation from the United Kingdom or the shipment or deposit in a bonded warehouse for use as ships' stores of any hydrocarbon oils, or of any article in which there is contained any hydrocarbon oil which was used as an ingredient in the manufacture or preparation thereof, and on the loading into any aircraft of any such oils or articles for use on a voyage to a place outside the United Kingdom.

(7) The provisions contained in the First Schedule to this Act shall have effect with respect to the duties and to the drawbacks.

(8) If, on an application made for the purposes of this subsection by the owner of a fishing boat entered in the fishing boat register, it appears to the satisfaction of the Commissioners that the applicant has at any time within the period of six months preceding the date of his application, or within such longer period preceding that date as the Commissioners may in any special case allow, used any quantity of hydrocarbon oil on board the boat, he shall be entitled to obtain from the Commissioners repayment of any duty which has been paid in respect of the oil so used:

Provided that—

(*a*) an application for the purposes of this subsection must be made in such manner as the Commissioners may prescribe; and

(*b*) no person who has previously made an application under this subsection for repayment of duty shall be entitled to make a further application until the expiration of at least three months from the date on which the last preceding application was made.

In this subsection the expression "fishing boat" means a boat used for the purposes of fishing by a person gaining a substantial part of his livelihood thereby.

(9) In this Act the expression "hydrocarbon oils" means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons.

(10) In this section and the next following section of this Act and in the First Schedule to this Act—

The expressions "the customs duty" and "the excise duty" mean respectively the customs duty and the excise duty payable under this section:

The expression "the duties" means the customs duty and the excise duty:

The expression "the drawbacks" means the drawbacks to be allowed under this section:

The expression "refinery" means any premises approved by the Commissioners for the treatment of hydrocarbon oils.

Supplementary provisions in connection with the duties on hydrocarbon oils.

3.—(1) The Commissioners may by regulations under this section—

(*a*) regulate the removal to a refinery without payment of duty of imported hydrocarbon oils;

(*b*) regulate or prohibit the removal to a refinery of hydrocarbon oils which are not chargeable with duty or in respect of which any rebate of duty has been allowed;

(*c*) prohibit the refining of hydrocarbon oils elsewhere than in a refinery;

(*d*) make provision for securing payment of the duty on any imported hydrocarbon oils received into a refinery, and regulate the manufacture and storage of hydrocarbon oils in a refinery and their removal therefrom;

(*e*) regulate the warehousing of hydrocarbon oils;

(*f*) apply to the duties or drawbacks any of the provisions of the laws of customs or of excise.

(2) If any person acts in contravention of or fails to comply with any regulations made under this section,

he shall be liable, at the option of the Commissioners, either to a customs penalty equal to three times the value of the goods (including duty) in respect of which the offence was committed, or to a customs penalty of one hundred pounds, and the goods in respect of which the offence was committed shall be forfeited.

Duties, drawbacks and allowances on sugar.

4.—(1) As from the commencement of this section the customs duties in respect of sugar, molasses, glucose and saccharin which are chargeable with duty at the full rate shall, subject to the provisions of this section, be at the rates specified in the second column of Part I. of the Second Schedule to this Act instead of at the rates theretofore in force, and section eight of the Finance Act, 1925 (which makes provision with respect to the preferential rates to be charged on sugar, molasses, glucose and saccharin which are Empire products) shall have effect as if the amounts specified in the third column of Part I. of the Second Schedule to this Act were substituted for the amounts specified in the second column of Part I. of the Third Schedule to that Act.

15 & 16 Geo. 5. c. 36.

(2) As from the commencement of this section drawbacks shall be paid and allowances shall be made in respect of sugar, molasses, glucose and saccharin in accordance with the provisions set out in Part II. of the Second Schedule to this Act:

Provided that any reduction effected by this subsection in the rates of any drawbacks and allowances shall not have effect in relation to any goods as respects which it is shown to the satisfaction of the Commissioners that duty was paid at the rates in force before the commencement of this section.

(3) The provisions contained in Part III. of the Second Schedule to this Act shall have effect with respect to the duties and drawbacks to be paid and allowances to be made under this section.

(4) This section shall be deemed to have had effect as from the twenty-fifth day of April, nineteen hundred and twenty-eight:

Provided that in the application of this section to any duty charged on manufactured or prepared goods

under section seven of the Finance Act, 1901, the first day of July shall be substituted for the twenty-fifth day of April. 1 Edw. 7. c. 7.

Increased excise duty on sweets. 17 & 18 Geo. 5. c. 10.

5. The excise duty on sweets imposed by section six of the Finance Act, 1927, shall, as from the twenty-fifth day of April, nineteen hundred and twenty-eight, be at the rate of one shilling and sixpence instead of one shilling for every gallon.

Duties on mechanical lighters.

6.—(1) As from the twenty-eighth day of April, nineteen hundred and twenty-eight, the following duties shall be payable on mechanical lighters:—

(*a*) a customs duty of sixpence on any mechanical lighter imported into the United Kingdom and on any component part of a mechanical lighter, other than a flint;

(*b*) an excise duty of sixpence on every mechanical lighter manufactured in the United Kingdom which is complete or which could be made complete by the addition of a flint, and on every mechanical lighter sent out in an incomplete state from the premises of a manufacturer of mechanical lighters:

Provided that the Commissioners may, subject to such conditions (if any) as they think fit to impose, exempt from duty under this section any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps, and the component parts of any such mechanical lighters.

(2) In this section the expression "mechanical lighter" means any mechanical or chemical contrivance which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.

(3) The Commissioners may make regulations—

(*a*) prohibiting the manufacture of mechanical lighters (including the assembling of parts of mechanical lighters, whether to form complete mechanical lighters or not) except by persons holding a licence and having made entry for the purpose;

(*b*) for fixing the date of the expiration of licences granted under the regulations;

(*c*) for regulating (with a view to the securing and collection of the excise duty imposed by this section) the manufacture of mechanical lighters and the removal thereof from a manufactory;

(*d*) providing for the receipt by licensed manufacturers of mechanical lighters in an incomplete state and of parts of mechanical lighters without payment of duty;

(*e*) for authorising the removal of mechanical lighters or component parts thereof from the premises of a licensed manufacturer for export or for shipment as stores without payment of duty.

(4) Provision may be made by regulations under this section for applying to the excise duty on mechanical lighters and to manufacturers of mechanical lighters any enactments relating to any duty of excise or customs and to persons carrying on any trade subject to the laws of excise.

(5) If any person—

(*a*) manufactures for sale a mechanical lighter without paying duty in accordance with this section; or

(*b*) being a manufacturer of mechanical lighters, sends out from his premises without payment of duty any mechanical lighters, whether complete or incomplete; or

(*c*) acts in contravention of or fails to comply with any regulation made under this section,

he shall be liable in respect of each offence to an excise penalty of fifty pounds, and any article in respect of which the offence was committed shall be forfeited.

Reduction of duty on certain negative cinematograph films. 17 & 18 Geo. 5. c. 29.

7.—(1) Subject to compliance with such conditions as the Commissioners may by regulations prescribe, any negative cinematograph films which are certified by the Board of Trade to satisfy the requirements of subsection (3) of section twenty-seven of the Cinematograph Films Act, 1927 (which prescribes what films shall be deemed to be British films for the purposes of that Act) and parts of

any films so certified shall, for the purpose of the customs duties charged on cinematograph films by section three of the Finance Act, 1925, be treated as if they were blank film.

(2) This section shall be deemed to have had effect as from the twenty-eighth day of April, nineteen hundred and twenty-eight.

Exemption of scientific films from duty.

8.—(1) The customs duties imposed by subsection (1) of section three of the Finance Act, 1925, on negative and positive cinematograph films shall cease to be payable in the case of a film which is certified by the Royal Society of London for promoting Natural Knowledge to be solely an illustration of scientific investigation for exhibition before members of a recognised scientific body and which is imported only for the purpose of such exhibition free of charge.

(2) If any person exhibits, otherwise than as aforesaid, any film which has been exempted from duty under this section, he shall on summary conviction be liable in respect of each offence to a fine not exceeding fifty pounds.

Customs duties on buttons and enamelled hollow-ware.

9.—(1) During a period of five years beginning on the twenty-eighth day of April, nineteen hundred and twenty-eight, a customs duty of an amount equal to thirty-three and one-third per cent. of the value of the goods shall be payable on buttons imported into the United Kingdom.

(2) During a period of five years beginning on the thirteenth day of June, nineteen hundred and twenty-eight, a customs duty of an amount equal to twenty-five per cent. of the value of the goods shall be payable on wrought enamelled hollow-ware imported into the United Kingdom.

(3) In this section the expression "buttons" means buttons made of any material, and whether finished or unfinished, of a description commonly used for the fastening or decorating of wearing apparel or household linen, not being buttons forming part of any other article, and the expression "wrought enamelled hollow-ware" means wrought enamelled hollow-ware, whether

of iron or steel, of a description commonly used for domestic purposes.

15 & 16 Geo. 5. c. 79.

(4) Subsections (2), (3) and (4) of section one of the Safeguarding of Industries (Customs Duties) Act, 1925, shall apply to the goods chargeable with duty under this section and to the duties imposed by this section as they apply to the goods chargeable with duty under that Act and to the duties imposed by that Act.

Power to make regulations with respect to removal of spirits from certain premises or from warehouses. 43 & 44 Vict. c. 24.

10.—(1) The Commissioners may direct that, subject to compliance with such conditions for the protection of the revenue in respect of proof or security or otherwise as they may think proper to impose, whether by regulations or otherwise, any of the provisions of the Spirits Act, 1880, relating to the removal of spirits from the premises of a distiller, or rectifier of, or dealer in or retailer of spirits, or from a bonded warehouse, shall not apply in the case of any specified persons or classes of persons, or shall apply only subject to any specified modifications.

(2) If any person in whose case a direction is given by the Commissioners under this section acts in contravention of or fails to comply with any regulations made under this section which are applicable in his case, or with any conditions imposed under this section in his case, he shall for each offence be liable to an excise penalty of one hundred pounds, and the spirits in respect of which the offence is committed shall be forfeited.

Deposit in warehouse of beer for exportation.

11.—(1) Subject to such regulations as the Commissioners may prescribe, a brewer of beer for sale or a dealer in beer shall be entitled to deposit any beer on which duty has been charged in a warehouse approved by the Commissioners for the purpose of the beer being exported or shipped as stores, and to add to the beer in the warehouse finings for clarification or any other substance sanctioned by the Commissioners for the purpose of preparing the beer for exportation or use as ships' stores.

(2) Where the duty charged in respect of any beer deposited in a warehouse under this section has been paid, drawback shall be allowed and paid as if the deposit of the beer in the warehouse were the exportation thereof or the shipment thereof as stores.

12. As from the first day of January, nineteen hundred and twenty-nine, section thirteen of the Finance Act, 1920 (which imposes duties of excise on mechanically propelled vehicles), shall have effect as if the rates of duties set out in the Third Schedule to this Act were substituted for the rates set out in paragraphs 3 and 5 of the Second Schedule to the Finance Act, 1920.

Alteration of duties on licences for certain classes of mechanically propelled vehicles. 10 & 11 Geo. 5. c. 18.

13.—(1) Where a mechanically propelled vehicle used for drawing a trailer has the trailer attached to it by partial super-imposition, the vehicle and trailer shall, for the purpose of determining the rate of the licence duty chargeable under the Second Schedule to the Finance Act, 1920, be treated as if they together formed a single vehicle and that vehicle were a vehicle used for drawing a trailer.

Licence duty on articulated motor vehicles.

(2) This section shall come into operation on the first day of January, nineteen hundred and twenty-nine.

14. On and after the first day of October, nineteen hundred and twenty-eight, the betting duty chargeable under Part II of the Finance Act, 1926, as amended by section eighteen of the Finance Act, 1927, shall be reduced as follows, that is to say :—

Reduction of betting duty. 16 & 17 Geo. 5. c. 22.

Where at the commencement of this Act duty is chargeable at a rate equal to three-and-a-half per centum of the amount paid, or offered, or promised to be paid to, or to the order or for the use of the bookmaker, the rate shall be reduced to two per centum of that amount, and where at the commencement of this Act duty is chargeable at a rate equal to two per centum of that amount the rate shall be reduced to one per centum of that amount.

PART II.

INCOME TAX.

Charge of Tax and Miscellaneous.

15.—(1) Income tax for the year 1928–29 shall be charged—

Income tax and super-tax for 1928–29.

(*a*) at the standard rate of four shillings in the pound, and

(*b*) in the case of an individual whose total income from all sources exceeds two thousand pounds,

at the following higher rates in respect of the excess over two thousand pounds :—

For every pound of the first five hundred pounds of the excess.	Four shillings and ninepence.
For every pound of the next five hundred pounds of the excess.	Five shillings.
For every pound of the next one thousand pounds of the excess.	Five shillings and sixpence.
For every pound of the next one thousand pounds of the excess.	Six shillings and threepence.
For every pound of the next one thousand pounds of the excess.	Seven shillings.
For every pound of the next two thousand pounds of the excess.	Seven shillings and sixpence.
For every pound of the next two thousand pounds of the excess.	Eight shillings.
For every pound of the next five thousand pounds of the excess.	Eight shillings and sixpence.
For every pound of the next five thousand pounds of the excess.	Nine shillings.
For every pound of the next ten thousand pounds of the excess.	Nine shillings and sixpence.
For every pound of the remainder of the excess.	Ten shillings.

(2) The rates of super-tax for the year 1928–29 shall, for the purposes of section four of the Income Tax Act, 1918, be the same as those for the year 1927–28.

8 & 9 Geo. 5. c. 40.

(3) All such enactments as had effect with respect to the income tax and super-tax charged for the year 1927–28, shall, subject to the provisions of any enactments which were expressed to come into operation on the sixth day of April, nineteen hundred and twenty-eight, or to apply in relation to income tax or super-tax for the year beginning on that day, have effect with respect to the income tax and super-tax charged for the year 1928–29.

(4) The annual value of any property which has been adopted for the purpose of income tax under Schedules A and B for the year 1927–28 shall be taken as the annual value of that property for the same purpose for the year 1928–29:

Provided that this subsection shall not apply to lands, tenements, and hereditaments in the administrative county of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is by that Act made conclusive for the purposes of income tax. 32 & 33 Vict. c. 67.

16. Section twenty-one of the Finance Act, 1920, (which provides for deductions in respect of children), shall be amended as follows:— Deductions in respect of children.

(1) In subsection (1)—

(*a*) for the words "living at the commencement of the year of assessment" there shall be substituted the words "living at any time within the year of assessment";

(*b*) for the words "thirty-six pounds" and "twenty-seven pounds" there shall be substituted respectively the words "sixty pounds" and "fifty pounds":

(2) In subsection (3) for the words "forty pounds" there shall be substituted the words "sixty pounds."

17.—(1) An individual who for any year of assessment is chargeable to sur-tax may, by giving notice in writing to the Special Commissioners not later than the first day of May next following the end of that year of his desire so to do, elect to make a return of his total income to those Commissioners, and any such election shall have effect not only as respects that year, but also as respects all subsequent years for which he remains chargeable to sur-tax: Option of making return of total income to Special Commissioners.

Provided that any individual who has so elected may at any time in any subsequent year of assessment give notice in writing to the Commissioners of his desire to revoke the election and thereupon the election shall cease to have effect except as respects any year preceding the year in which notice is so given.

(2) Where for any year of assessment an election made by an individual under this section is in force—

(*a*) the Special Commissioners may serve upon that individual a notice requiring him to make a return of his total income, and that individual shall make such a return in the form and within the time required by the notice, and subsections (3) and (4) of section forty-four of the Finance Act, 1927, shall apply in relation to any such return; and

(*b*) the return required to be made by that individual under subsection (1) of section forty-three of the Finance Act, 1927, of all the sources of his income and of the amount derived from each source for that year shall be limited to a return of any income which is assessable under either Schedule D or Schedule E.

Amendment of s. 21 of 12 & 13 Geo. 5. c. 17.

18.—(1) Any company to which section twenty-one of the Finance Act, 1922, applies, may at any time after the general meeting at which the accounts of the company made up for any year or other period are adopted, forward to the Special Commissioners for their consideration a copy of the said accounts, together with a copy of the report, if any, of the directors for that year or period, and such further information, if any, as it may think fit, and the Special Commissioners shall, subject to the provisions of this section, on receiving the said accounts and other documents, if any, proceed to consider the position of the company in relation to the said section twenty-one.

(2) The Special Commissioners may as soon as reasonably may be, but not later than twenty-eight days after the receipt of the said accounts and other documents, if any, call upon the company to furnish to them within twenty-eight days, or such extended period as they may subsequently allow, such further particulars as they may reasonably require:

Provided that if the particulars so required are not furnished to the Commissioners within the period or extended period allowed for the purpose they may proceed under this section upon the information before them.

(3) Where a company has under subsection (1) of this section forwarded to the Special Commissioners

the accounts of the company for any year or other period, whether with or without any other documents, the following provisions shall have effect:—

(*a*) unless within three months after the receipt of the said accounts and other documents, or, if further particulars have been required as aforesaid, within three months after the receipt of those particulars, or the expiration of the period within which those particulars are to be furnished, as the case may be, the Special Commissioners intimate to the company their intention to take further action in the case of the company under the said section twenty-one in respect of that year or other period, the power of the Commissioners to take any such further action in respect of that year or other period shall absolutely cease and determine; and

(*b*) notwithstanding that the Special Commissioners have given such an intimation as aforesaid, they shall not after the expiration of six months from the date of the intimation have power in relation to that company to issue a notice under paragraph (4) of the First Schedule to the Finance Act, 1922, with respect to that year or period, or, unless such a notice has been issued before the expiration of the said period of six months, to give a direction in relation to the company under subsection (1) of section twenty-one of the said Act.

Amount of assessment under Rule 21 to be allowed as a loss for certain purposes.

19. Where a person has been assessed to tax for any year of assessment, not being a year prior to the year 1927–28, under Rule 21 of the General Rules, in respect of a payment made wholly and exclusively for the purposes of a trade, profession, or vocation (not being a payment of or on account of copyright royalties to which section twenty-five of the Finance Act, 1927, applies) the amount on which tax has been paid under that assessment shall, for the purposes of section thirty-three of the Finance Act, 1926, be treated as though it were a loss sustained in that trade, profession, or vocation, and, subject to the provisions of that section, relief in respect thereof shall be allowed in computing that person's liability to tax in respect of the profits or

gains of that trade, profession, or vocation for the six years following the said year of assessment:

Provided that no relief shall be allowed under this section in respect of any such payment or any part of any such payment which is not ultimately borne by the person assessed or which is charged to capital.

Continuance of allowance for repairs under s. 28 of 13 & 14 Geo. 5. c. 14.

20.—(1) Section twenty-eight of the Finance Act, 1923 (which relates to the allowance for repairs), shall continue in force until the fifth day of April, nineteen hundred and thirty-three.

(2) This section shall be deemed to have had effect as from the sixth day of April, nineteen hundred and twenty-eight.

Relief from double taxation in respect of British income tax and Irish Free State income tax.

21. The Agreement made the twenty-fifth day of April, nineteen hundred and twenty-eight, between the British Government and the Government of the Irish Free State amending the Agreement made on the fourteenth day of April, nineteen hundred and twenty-six, between the said Governments in respect of double income tax (which first mentioned Agreement is set out in the Fourth Schedule to this Act) is hereby confirmed, and shall have effect, with respect to exemption or relief to be granted from British tax, for the year 1928–29 and any subsequent year, provided that, with respect to exemption or relief to be granted from Irish Free State tax, it has effect for that year by virtue of an Act of the Legislature of the Irish Free State.

Summary recovery of income tax in Northern Ireland. 22 Vict. c. 14.

22. Notwithstanding anything in section five of the Small Debts (Ireland) Act, 1859, any such amount of income tax as is under the provisions of the Income Tax Acts recoverable summarily as a civil debt may, without prejudice to any other remedy, be recovered summarily in Northern Ireland, and in any summary proceedings in Northern Ireland for the recovery of income tax any order for the payment of money may be enforced in like manner as an order for the payment of a sum recoverable summarily as a civil debt is enforceable in England, and for the purpose of an order made in any such proceedings section thirty-five of the Summary Jurisdiction Act, 1879, shall apply to Northern Ireland with the substitution of a reference to the Debtors (Ireland) Act, 1872, for the reference therein to the Debtors Act, 1869.

42 & 43 Vict. c. 49.
35 & 36 Vict. c. 57.
32 & 33 Vict. c. 62.

PART III.

MISCELLANEOUS.

Permanent annual charge for National Debt.

23.—(1) The provisions contained in section thirty-two of the Finance Act, 1923, which relate to the New Sinking Fund (1923) and the annual charges for the National Debt, shall cease to have effect and in lieu thereof the following provisions of this section shall have effect.

(2) There shall be issued out of the Consolidated Fund of the United Kingdom or the growing produce thereof at such times and in such manner as the Treasury may from time to time direct, so, however, that the whole amount to be issued in respect of any financial year shall be issued in that year, the sums following, that is to say:—

In the financial year ending on the thirty-first day of March, nineteen hundred and twenty-nine, the sum of three hundred and sixty-nine million pounds:

In the financial year ending on the thirty-first day of March, nineteen hundred and thirty, and in every subsequent year, the sum of three hundred and fifty-five million pounds.

(3) The sum to be issued as aforesaid in each financial year (in this section referred to as "the permanent annual charge for the National Debt") shall be applied in the first place in meeting the annual charges in respect of that year for the National Debt in respect of interest and management (including expenses incurred in connection with the raising of money or the issue or exchange of securities).

For the purposes of this subsection the expression "interest" includes such part as represents interest of the terminable annuities which would, if the Finance Act, 1923, had not passed, have been payable out of the permanent annual charge under the Sinking Fund Act, 1875, but does not include any interest payable in respect of savings certificates or the interest on any loans raised under any Act passed after the commencement of this Act which does not direct that interest to be paid out of the permanent annual charge for the National Debt.

38 & 39 Vict. c. 45.

(4) The balance in each financial year of the permanent annual charge for the National Debt after meeting the annual charges mentioned in the last preceding subsection shall be issued for the following purposes and in the following order:—

(*a*) In paying such part of the said terminable annuities as represents capital:

(*b*) For providing such sums as are required—

(i) for the purposes of the sinking funds established in pursuance of section two of the War Loan Act, 1919, in connection with the four per cent. Victory Bonds and four per cent. Funding Loan, 1960–1990;

9 & 10 Geo. 5. c. 37.

(ii) for the purposes of the sinking fund established under section forty-five of the Finance Act, 1921, in connection with the three and one-half per cent. Conversion Loan;

11 & 12 Geo. 5. c. 32.

(iii) for the purpose of any undertaking contained in any prospectus to purchase and cancel four per cent. Consolidated Loan;

(iv) for meeting such part of the annual payments due to the Government of the United States of America in respect of the American Loan as represents capital;

(v) for making any payments required to be made to the National Debt Commissioners in pursuance of section three of the War Loan Act, 1919, in respect of Victory Bonds or Funding Loan, 1960–1990, accepted by the Commissioners of Inland Revenue in payment of death duties:

(*c*) In meeting the interest payable in respect of savings certificates:

(*d*) In providing the sums required for the purposes of the Depreciation Fund established under section thirty-two of the Finance Act, 1917:

7 & 8 Geo. 5. c. 31.

(*e*) In the purchasing, redeeming or paying off of any other description of debt charged on the Consolidated Fund, other than advances made by the Bank of England or the Bank of Ireland under section twelve of the Exchequer and Audit Departments Act, 1866, or loans raised under any Act to meet ways and means.

29 & 30 Vict. c. 39.

(5) The balance aforesaid (except such part thereof as may be applied in meeting the interest payable in respect of saving certificates) is in this section referred to as "the New Sinking Fund (1928)" and shall be applied for the purposes specified in subsection (4) of this section within nine months after the date of the issue thereof.

(6) The New Sinking Fund (1928) except such part thereof as, in the opinion of the Treasury, is from time to time required for meeting charges in connection with the redemption of loans repayable outside the United Kingdom, shall be issued to the National Debt Commissioners for the purpose of being applied by them in manner provided by the foregoing provisions of this section, and the provisions of section seven of the Sinking Fund Act, 1875 (which relates to accounts of the new and old sinking funds) shall apply in relation to the new sinking fund established by this section as they apply in relation to the new sinking fund established by that Act, and all securities purchased or redeemed in pursuance of this section, except four pounds per cent. Victory Bonds and four pounds per cent. Funding Loan, 1960–90, purchased by the National Debt Commissioners, and held by them on the account opened under the regulations made in pursuance of subsection (2) of section three of the War Loan Act, 1919, shall be cancelled forthwith in such manner as the Treasury may from time to time direct.

Suspense account.

24.—(1) The Old Sinking Fund for the years ending respectively on the thirty-first day of March, nineteen hundred and twenty-eight, and the thirty-first day of March, nineteen hundred and twenty-nine, shall, instead of being issued to the National Debt Commissioners in accordance with the provisions of section five of the Sinking Fund Act, 1875, be issued from the Consolidated Fund of the United Kingdom or the growing produce thereof at such times as the Treasury direct and carried to an account to be established for the purposes of this section and to be known as "the Rating Relief Suspense Account."

(2) The Treasury may out of revenue during the current financial year pay to the Rating Relief Suspense Account such sums as they think fit, and any amount so

paid shall be deemed to be expenditure within the meaning of sections four and five of the Sinking Fund Act, 1875.

(3) All sums carried to the Rating Relief Suspense Account in accordance with the provisions of this section shall be applied in such manner as Parliament may hereafter determine.

Payment to Exchequer out of unclaimed dividends' account. 33 & 34 Vict. c. 71.

25. The National Debt Commissioners shall, as and when the Treasury request, pay into the Exchequer out of their account of unclaimed dividends under Part VII of the National Debt Act, 1870, sums not exceeding in the whole one million pounds, and may for that purpose sell any stock standing to the credit of that account.

Interest on Victory Bonds or Funding Loan held by National Debt Commissioners not to be paid.

26. The interest from time to time payable to the National Debt Commissioners in respect of any 4 per cent. Victory Bonds or 4 per cent. Funding Loan (1960–1990) held by them on the account opened in pursuance of the regulations made by the Treasury under subsection (2) of section three of the War Loan Act, 1919, shall not be paid, and the sum which under section two of the said Act is required to be set aside at the close of each half-year shall be reduced by an amount equal to the amount of the interest which would but for this section have been payable to the National Debt Commissioners.

Power to make temporary advances to Road Fund.

27.—(1) The Treasury may at any time within any financial year temporarily advance to the Road Fund out of the Consolidated Fund of the United Kingdom or the growing produce thereof such sums, not exceeding in the aggregate the estimated income of the Road Fund for the said year, as may from time to time be required for the purpose of making any payments properly falling to be made out of the Road Fund.

(2) Any sums advanced under this section shall be charged on the Road Fund and repaid thereout to the Exchequer before the end of the said year.

Fines under 17 & 18 Geo. 5. c. 37. to be paid

28. All fines imposed in respect of offences under the Road Transport Lighting Act, 1927, or the regulations made thereunder shall be paid into the Exchequer in the same manner as penalties and forfeitures recovered

under or in pursuance of the Roads Act, 1920, and in accordance with such directions as may be contained with respect to such penalties and forfeitures in any Order in Council for the time being in force under that Act, and any sums paid into the Exchequer under this section shall, for the purposes of section two of the Roads Act, 1920 (which provides for payment out of the Consolidated Fund to the local taxation accounts and to the Road Fund), be deemed to have been paid into the Exchequer under that Act.

into the Exchequer. 10 & 11 Geo. 5. c. 72.

29.—(1) It shall be lawful for the Treasury to borrow, in accordance with the provisions of this section, any sums required for meeting any interest which may from time to time become payable in respect of savings certificates and is not otherwise provided for under this Act.

Power to borrow sums required for meeting interest on savings certificates.

(2) Any sums which the Treasury have power to borrow under this section may be raised in such manner as the Treasury think fit, and for that purpose they may create and issue any securities by means of which any loan has been or may be raised, or such other securities bearing such rate of interest and subject to such conditions as to repayment, redemption or otherwise as they think fit.

(3) The principal and interest of any securities issued under this section and any sums required for defraying any expenses incurred in connection with the raising of those sums shall be charged on the Consolidated Fund of the United Kingdom or the growing produce thereof.

(4) In this Act the expression "savings certificates" means war savings certificates and national savings certificates.

30.—(1) Where any property is held upon trust in accordance with directions which are valid and effective under section nine of the Superannuation and other Trust Funds (Validation) Act, 1927 (which provides for the validation of trust funds for the reduction of the National Debt), any income arising from that property or from any accumulations of any such income and any profits of any description otherwise accruing to the

Exemption from income tax, estate duty and stamp duties in case of trust funds and gifts for reduction of

National Debt. 17 & 18 Geo. 5. c. 41.

property and liable to be accumulated under the trust shall be exempt from income tax.

(2) Where any person gives such directions as are mentioned in the said section nine by any instrument, and the directions take effect during his life and immediately after the making of the instrument, the property directed to be held in accordance with those directions shall be exempt from estate duty, unless the Treasury, within three months after they receive notice of the taking effect of the instrument, disclaim the interest of the National Debt Commissioners under the said directions.

(3) Where an absolute gift of any property is made during the lifetime of the donor to the National Debt Commissioners to be applied by them in reduction of the National Debt, the property shall be exempt from estate duty as from the date when it is transferred to the Commissioners.

(4) Any instrument by which any property is transferred to trustees to be held upon trust in accordance with directions which are valid and effective under the said section nine or by which any property is conveyed by way of absolute gift to the National Debt Commissioners to be applied by them in reduction of the National Debt shall be exempt from stamp duty.

Amendment of s. 55 of 17 & 18 Geo. 5. c. 10.

31. Subsection (1) of section fifty-five of the Finance Act, 1927 (which relates to relief from capital and transfer stamp duty in the case of reconstructions or amalgamations of companies), shall be amended as follows:—

(1) The following shall be substituted for paragraph (A) (ii):—

> (ii) the amount to be credited as paid up on the shares to be issued as such consideration as aforesaid and on the shares, if any, to be issued to creditors of the existing company in consideration of the release of debts (whether secured or unsecured) due or accruing due to them from the existing company or of the assignment of such debts to the transferee company.

(2) In paragraph (B) there shall be inserted after the words "transfer of the undertaking or shares" the words "or on any instrument "made for the purposes of or in connection "with the assignment to the transferee company of any debts, secured or unsecured, "of the existing company."

(3) At the end there shall be inserted the following additional proviso:—

"; and

(c) the foregoing provision with respect to the release and assignment of debts of the existing company shall not, except in the case of debts due to banks or to trade creditors, apply to debts which were incurred less than two years before the proper time for making a claim for exemption under this section."

Extension of s. 114 of Stamp Act, 1891, to stock of certain guaranteed loans. 54 & 55 Vict. c. 39.

32.—(1) Section one hundred and fourteen of the Stamp Act, 1891 (which provides for the payment of a composition for the stamp duty chargeable on transfers of certain colonial stocks), shall extend to any guaranteed stock issued by the Government of any part of His Majesty's dominions outside the United Kingdom or of any territory which is under His Majesty's protection or in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty.

(2) This section shall, in relation to stock guaranteed by the Treasury in pursuance of the Palestine and East Africa Loans Act, 1926, and issued before the commencement of this Act, have effect as if it had been in force on the date of the issue of the stock. 16 & 17 Geo. 5. c. 62.

(3) For the purposes of this section the expression "guaranteed stock" means stock, the principal of or interest on which is guaranteed by any Act of the Parliament of the United Kingdom or by the Treasury in pursuance of any such Act.

Amendment of s. 73 of Taxes Management Act, 1880. 43 & 44 Vict. c. 19.

33. Where by virtue of subsection (5) or subsection (8) of section seventy-three of the Taxes Management Act, 1880, the Land Tax Commissioners, or the Commissioners of Inland Revenue respectively, have power to appoint a collector of Land Tax for any area, those Commissioners shall appoint a collector for that area to hold office during their will and pleasure, and

subsection (1) of that section shall have effect as if for the words "in the month of April in each year," there were substituted the words "within a month from the occurrence of a vacancy for a collector," and subsection (8) of that section shall have effect as if—

(*a*) for the words "on or before the thirty-first day of May in any year," there were substituted the words "within two months after the date at which a vacancy has occurred"; and

(*b*) the words "for that and for every subsequent year" were omitted.

Amendment of s. 37 of 7 & 8 Geo. 5. c. 31.

34. Section thirty-seven of the Finance Act, 1917, (which contains provisions for facilitating dealings with Government stock), shall be amended by the insertion at the end thereof of the following paragraph:—

"(*i*) for providing that, in the case of Government stock standing in the name of a stockholder (including a joint stockholder) who is an infant and is domiciled in Scotland, any document requiring to be executed for the purpose of a transfer, or in connection with the receipt or accumulation of dividends or the receipt or re-investment of redemption moneys, shall, subject to the provisions of the regulations, be deemed to be sufficiently executed if executed by such persons and in such manner as would be sufficient under the law of Scotland."

Construction, short title, application and repeal.

39 & 40 Vict. c. 36.

35.—(1) Part I of this Act so far as it relates to duties of customs shall be construed together with the Customs (Consolidation) Act, 1876, and any Acts amending that Act (except that the expression "the United Kingdom" in this Act shall not include the Isle of Man), and the said Part I so far as it relates to duties of excise shall be construed together with the Acts which relate to the duties of excise and to the management of those duties, and the expression "the Commissioners" in the said Part I means the Commissioners of Customs and Excise.

(2) This Act so far as it relates to income tax shall be construed together with the Income Tax Acts.

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(4) This Act may be cited as the Finance Act, 1928.

(5) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(6) The enactments set out in the Fifth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

SCHEDULES.

FIRST SCHEDULE.

Section 2.

PROVISIONS AS TO DUTY AND DRAWBACK IN CASE OF HYDROCARBON OILS.

1. The provisions of section ninety-eight of the Customs (Consolidation) Act, 1876, which relate to the charging of duty on the quantity of goods ascertained by weight, measure or strength at the time of actual delivery thereof, shall apply to hydrocarbon oils when cleared from a warehouse for home use as they apply to the specially excepted goods mentioned in that section.

2. Subject to compliance with such conditions as to security for the re-exportation of the goods as the Commissioners may impose, the customs duty shall not be chargeable in respect of hydrocarbon oils imported for exportation after transit through the United Kingdom or by way of transhipment.

3. The excise duty shall be recoverable from any person who, on the date when the duty became chargeable, was the owner of the hydrocarbon oils or the person in possession thereof.

4. The Commissioners may, in relation to any goods in respect of which the drawback is payable, relax as they may think fit any provisions contained in the Customs (Consolidation) Act, 1876, or in any enactment amending that Act, with respect to the giving of security or entry before shipment.

5. If any person for the purpose of obtaining any repayment of or rebate in respect of the duties, makes or causes to be made any statement or representation which is untrue in any material particular, he shall be liable at the election of the Commissioners either to a customs penalty equal to treble the value of the goods (including duty), or to a customs penalty of one hundred pounds and the goods in respect of which the offence is committed shall be forfeited.

Section 4.

SECOND SCHEDULE.

SUGAR, &c.

PART I.

DUTIES.

Article.						Full Rate of Customs Duty.		Amount of Preferential Reduction.	
						s.	*d.*	*s.*	*d.*
Sugar which, when tested by the polariscope indicates a polarisation exceeding ninety-nine degrees - - - -					- the cwt.	11	8	5	10
Sugar of a polarisation exceeding ninety-eight but not exceeding ninety-nine degrees					the cwt.	11	8	6	10·8
Sugar of a polarisation not exceeding seventy-six degrees - - - - -					- the cwt.	4	6	2	$0\frac{2}{3}$
Sugar of a polarisation—									
Exceeding	76	and not exceeding		77	- the cwt.	4	7·5	2	1·5
,,	77	,,	,,	78	,,	4	9·3	2	2·3
,,	78	,,	,,	79	,,	4	11·1	2	3·1
,,	79	,,	,,	80	,,	5	0·9	2	4·0
,,	80	,,	,,	81	,,	5	2·7	2	4·8
,,	81	,,	,,	82	,,	5	4·5	2	5·6
,,	82	,,	,,	83	,,	5	6·3	2	6·4
,,	83	,,	,,	84	,,	5	8·3	2	7·3
,,	84	,,	,,	85	,,	5	10·3	2	8·3
,,	85	,,	,,	86	,,	6	0·3	2	9·2
,,	86	,,	,,	87	,,	6	2·3	2	10·1
,,	87	,,	,,	88	,,	6	4·6	2	11·1
,,	88	,,	,,	89	,,	6	6·8	3	0·2
,,	89	,,	,,	90	,,	6	9·5	3	1·4
,,	90	,,	,,	91	,,	7	0·2	3	2·6
,,	91	,,	,,	92	,,	7	2·9	3	3·9
,,	92	,,	,,	93	,,	7	5·6	3	5·1
,,	93	,,	,,	94	,,	7	8·2	3	6·3
,,	94	,,	,,	95	,,	7	10·9	3	7·6
,,	95	,,	,,	96	,,	8	1·6	3	8·8
,,	96	,,	,,	97	,,	8	4·3	3	10·0
,,	97	,,	,,	98	,,	8	7·0	3	11·3

2ND SCH. —*cont.*

Article.	Full Rate of Customs Duty.		Amount of Preferential Reduction.	
	s.	*d.*	*s.*	*d.*
Molasses (except when delivered to a licensed distiller for use in the manufacture of spirits or yeast, or to a person for use in the manufacture of yeast in premises used solely for that purpose) :—				
If containing 70 per cent. or more of sweetening matter - - - the cwt.	7	5	3	8½
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter - - - - - the cwt.	5	4	2	8
If containing not more than 50 per cent. of sweetening matter - - the cwt.	2	7	1	3½
Glucose :				
Solid - - - - - the cwt.	7	5	3	8½
Liquid - - - - - ,,	5	4	2	8
Saccharin (including substances of a like nature or use) - - - the oz.	3	9	1	10½

PART II.

A.—DRAWBACKS.

Drawback shall be payable in the following cases :—

1. On the export or on the shipment, or deposit in a bonded warehouse, for use as ships' stores of any sugar, molasses, glucose, or saccharin produced in the United Kingdom or on the deposit in a bonded warehouse for export of sugar or molasses produced in the United Kingdom.

2. On the quantity of sugar, molasses or glucose (wherever produced) used in the brewing of beer which is deposited in a bonded warehouse for export.

3. On the quantity of sugar, molasses, glucose, or saccharin (wherever produced) which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation in the United Kingdom of goods (other than beer) exported or shipped or deposited in a bonded warehouse for use as ships' stores.

2ND SCH. — *cont.*

4. On molasses produced in the United Kingdom which is delivered to a licensed distiller for use in the manufacture of spirits or yeast, or to a person for use in the manufacture of yeast in premises used solely for that purpose.

5. On the deposit of sugar or glucose produced in the United Kingdom in a warehouse approved by the Commissioners under section two of the Manufactured Tobacco Act, 1863, for the manufacture of cavendish or negrohead.

26 & 27 Vict. c. 7.

AMOUNT OR RATE OF DRAWBACK.

1. In the case of sugar produced in the United Kingdom from material on which duty has been paid, drawback shall be paid in accordance with the scale set out in Table 1 in this Part of this Schedule..

2. In the case of molasses produced in the United Kingdom from material on which duty has been paid, drawback shall be paid in accordance with the scale set out in Table 2 in this Part of this Schedule.

3. In the case of imported molasses on which duty has been paid, the drawback shall be an amount equal to the duty chargeable on the importation of the like goods.

4. In any other case, the drawback shall be an amount equal to the duty paid.

TABLE 1.

SCALE APPLICABLE IN CASE OF SUGAR.

Nature of Sugar.	Degree of Polarisation.	Rate or Amount of Drawback.
Sugar produced from material on which the full duties of customs have been paid.	Of a polarisation exceeding 98°.	Where the rate of duty paid was 11*s.* 8*d.* the cwt. a drawback at the rate of 11*s.* 8*d.* the cwt. Where a rate of duty less than 11*s.* 8*d.* the cwt. was paid, a drawback at the rate of 9*s.* 4*d.* the cwt.
	Of a polarisation not exceeding 98°.	A drawback equal to the duty chargeable on sugar of the like polarisation.

Nature of Sugar.	Degree of Polarisation.	Rate of Amount of Drawback.
Sugar produced from material on which a preferential rate of customs duty or an excise duty has been paid.	Of a polarisation exceeding 99°.	Where the rate of duty paid was 5*s*. 10*d*. the cwt.; a drawback at the rate of 5*s*. 10*d*. the cwt.
	Of a polarisation not exceeding 99°.	Where a rate of duty less than 5*s*. 10*d*. the cwt. was paid, a drawback at the rate of 5*s*. $0\frac{2}{3}$*d*. the cwt.
		A drawback equal to the duty chargeable on sugar of the like polarisation.

TABLE 2.

SCALE APPLICABLE IN CASE OF MOLASSES.

Nature of Molasses.	Amount of Drawback.	
	Produced from Material on which the full Customs Duty has been paid.	Produced from Material on which Customs Duty at a Preferential Rate or Excise Duty has been paid.
	s. *d*.	*s* *d*.
If containing not more than 50 per cent. of sweetening matter and weighing not less than fourteen pounds to the gallon - - - the cwt.	2 3	1 $2\frac{1}{2}$
If containing more than 50 per cent. but not more than 60 per cent. of sweetening matter - - - the cwt.	3 $4\frac{1}{2}$	1 $9\frac{1}{2}$
If containing more than 60 per cent. but not more than 70 per cent. of sweetening matter - - - the cwt.	4 6	2 5
If containing more than 70 per cent. but not more than 80 per cent. of sweetening matter - - - the cwt.	6 2	3 4
If containing more than 80 per cent. of sweetening matter the cwt	7 0	3 $9\frac{1}{2}$

2ND SCH. —*cont.*

B. ALLOWANCES ON MOLASSES.

Allowances shall be made in respect of molasses produced in the United Kingdom and used solely for the purpose of food for stock in accordance with the following provisions:—

Nature of Molasses.	*Amount of Allowance.*
(1) Molasses produced from material on which duty has been paid.	An amount equal to the drawback payable on the exportation of the like article.
(2) Molasses on which an excise duty has been paid.	An amount equal to the duty paid.

PART III.

PROVISIONS AS TO DUTIES, DRAWBACKS AND ALLOWANCES.

1. The charge of a specified amount of duty, or the grant of a specified amount of drawback or allowance, in respect of a specific weight of any article includes a proportionately less duty or drawback or allowance, as the case may be, in respect of any less weight of that article.

2. Molasses imported into, or produced in bond in, the United Kingdom shall not be liable to duty if it is used solely for the purpose of food for stock and the prescribed conditions are complied with in respect thereof.

3. No excise duty shall be charged on sugar or molasses made from material on which the proper duty of customs or excise has been paid.

4. The Commissioners may make regulations prohibiting the manufacture of sugar except by persons holding a licence and having made entry for the purpose, and for fixing the date of expiration of the licence, and with a view to securing and collecting the excise duties imposed on sugar and molasses, and to verifying claims for drawback, allowance or subsidy, may make regulations regulating the manufacture of sugar, the use of molasses in a licensed sugar manufactory in the manufacturing of feeding stuffs for stock, and the warehousing and removal from the manufactory of sugar and molasses and may by those regulations apply to the excise duties and drawbacks on sugar and to manufacturers of sugar any enactments relating to any duty or drawback of excise or customs and to persons carrying on any trade subject to the law of excise.

The powers given to the Commissioners by this provision shall be in addition to and not in derogation of any powers given to them under the Finance Act, 1901, or any other Act.

5. The regulations made under paragraph 4 of this Part of this Schedule shall not require a person who holds a licence under section five of the Finance Act, 1901, to take out a licence under the regulations as a manufacturer of sugar, nor shall a licence under that section be required for the manufacture of invert sugar so far as that manufacture is incidental to, and carried on on the same premises as, the manufacture of sugar by a person licensed to manufacture sugar in pursuance of regulations made under this Part of this Schedule.

6. The drawback in respect of sugar, molasses and glucose used in the brewing of beer, the drawback in respect of sugar or glucose deposited in an approved warehouse, the drawback on molasses for use in the manufacture of spirits or yeast, and the allowances on molasses shall only be allowed and paid subject to compliance with the prescribed conditions.

7. The Commissioners in allowing drawback in respect of any manufactured or prepared goods may relax, as they think fit, any requirements of the Customs Consolidation Act, 1876, as to the giving of security or entry before shipment.

8. If any person acts in contravention of or fails to comply with any regulations made by the Commissioners or any prescribed condition, or any condition imposed by the Commissioners under the provisions of any previous Act in relation to the use of molasses solely as food for stock, he shall, for each offence, be liable to a customs penalty or an excise penalty, as the case may be, of fifty pounds, and the article in respect of which the offence is committed shall be forfeited.

9.—(1) In this Schedule, unless the context otherwise requires—

The expression "duty" means the duty of customs or the duty of excise, as the case may be, chargeable in respect of sugar, molasses, glucose or saccharin, as the case may be;

The expression "duty-paid" in relation to any goods means goods in respect of which the Commissioners have been satisfied that duty has been paid;

The expression "prescribed conditions" means such conditions for the protection of the revenue in respect of proof or security or otherwise as the Commissioners may prescribe;

The expression "molasses" includes invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specifically charged by reference to the provisions of Part I of this Schedule as to sugar or glucose.

2ND SCH. —*cont.*

(2) For the purposes of this Schedule the amount of sweetening matter in molasses shall be taken to be the total amount of cane, invert and other sugar contained therein as determined by analysis in manner prescribed by the Commissioners.

Section 12.

THIRD SCHEDULE.

AMENDED RATES OF DUTY IN THE CASE OF CERTAIN MECHANICALLY PROPELLED VEHICLES.

Paragraph to be substituted for paragraph 3 of the Second Schedule to the Finance Act, 1920.

3. Vehicles, being hackney carriages as defined in section four of the Customs and Inland Revenue Act, 1888 :—

Tramcars	£0 15 0

Other vehicles having a seating capacity for—	Vehicles fitted entirely with pneumatic tyres. £	s.	d.	Other Vehicles. £	s.	d.
Not more than 4 persons	10	0	0	10	0	0
More than 4 but not more than 8 persons	12	0	0	12	0	0
do. 8 do. 14	24	0	0	30	0	0
do. 14 do. 20	36	0	0	45	0	0
do. 20 do. 26	48	0	0	60	0	0
do. 26 do. 32	57	12	0	72	0	0
do. 32 do. 40	67	4	0	84	0	0
do. 40 do. 48	76	16	0	96	0	0
do. 48 do. 56	86	8	0	108	0	0
do. 56 do. 64	96	0	0	120	0	0
do. 64 persons	96	0	0	120	0	0
With an additional duty for each person in excess of 64 persons	1	4	0	1	10	0

For the purposes of this paragraph the number of persons mentioned does not include the driver of the vehicle and the seating capacity of a vehicle shall be determined in accordance with provisions made by regulations under section twelve of the Roads Act, 1920.

In this paragraph and paragraph five of this schedule, the expression "pneumatic tyres" means such tyres as may be declared by regulations made under the said section twelve to be pneumatic tyres within the meaning of this paragraph and the said paragraph five.

3RD SCH. —*cont.*

Paragraph to be substituted for paragraph 5 of the Second Schedule to the Finance Act, 1920.

5. Vehicles, including tricycles weighing more than 8 cwt. unladen, constructed or adapted for use and used for the conveyance of goods or burden of any description, whether in the course of trade or otherwise—

	Vehicles fitted entirely with pneumatic tyres.			Other Vehicles.		
	£	*s.*	*d.*	£	*s.*	*d.*
(*a*) Being vehicles which are electrically-propelled—						
Not exceeding 25 cwt. in weight unladen -	6	0	0	6	0	0
Exceeding 25 cwt. but not exceeding 2 tons in weight unladen - - - - - -	13	0	0	13	0	0
Exceeding 2 tons but not exceeding 3 tons in weight unladen - - - - - -	16	0	0	20	0	0
Exceeding 3 tons but not exceeding 4 tons in weight unladen - - - - - -	19	4	0	24	0	0
Exceeding 4 tons but not exceeding 5 tons in weight unladen - - - - - -	21	12	0	27	0	0
Exceeding 5 tons in weight unladen - -	24	0	0	30	0	0
With an additional duty, in any case, if used for drawing a trailer, of - - - - -	6	0	0	6	0	0
(*b*) Being vehicles registered under the Roads Act, 1920, in the name of a person following the business of a travelling showman, which are permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of his show, and used solely by him for the purpose of his business, and for no other purpose—						
Not exceeding 12 cwt. in weight unladen -	10	0	0	10	0	0
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen - - - - - -	15	0	0	15	0	0
Exceeding 1 ton but not exceeding 2 tons in weight unladen - - - - - -	20	0	0	20	0	0
Exceeding 2 tons but not exceeding 3 tons in weight unladen - - - - - -	20	0	0	25	0	0
Exceeding 3 tons but not exceeding 4 tons in weight unladen - - - - - -	22	8	0	28	0	0
Exceeding 4 tons in weight unladen - -	24	0	0	30	0	0
With an additional duty, in any case, if used for drawing a trailer, of - - - - -	6	0	0	6	0	0

3RD SCH. —*cont.*

	Vehicles fitted entirely with pneumatic tyres.			Other Vehicles.		
	£	*s.*	*d.*	£	*s.*	*d.*
(*c*) Being vehicles registered under the Roads Act, 1920, in the name of a person engaged in agriculture and used solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose :—						
Not exceeding 12 cwt. in weight unladen -	10	0	0	10	0	0
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen - - - - - -	15	0	0	15	0	0
Exceeding 1 ton but not exceeding 2 tons in weight unladen - - - - - - -	20	0	0	20	0	0
Exceeding 2 tons in weight unladen - -	20	0	0	25	0	0
(*d*) Being vehicles other than vehicles chargeable with duty under the foregoing provisions of this paragraph :—						
Not exceeding 12 cwt. in weight unladen -	10	0	0	10	0	0
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen - - - - - -	15	0	0	15	0	0
Exceeding 1 ton but not exceeding 1½ tons in weight unladen - - - - - -	20	0	0	20	0	0
Exceeding 1½ tons but not exceeding 2 tons in weight unladen - - - - - -	25	0	0	25	0	0
Exceeding 2 tons but not exceeding 3 tons in weight unladen - - - - - - -	32	0	0	40	0	0
Exceeding 3 tons but not exceeding 4 tons in weight unladen - - - - - - -	38	8	0	48	0	0
Exceeding 4 tons but not exceeding 5 tons in weight unladen - - - - - - -	43	4	0	54	0	0
Exceeding 5 tons in weight unladen - -	48	0	0	60	0	0
With an additional duty, in any case, if used for drawing a trailer, of - - - - -	6	0	0	6	0	0

For the purposes of the foregoing paragraph (*c*), a vehicle registered under the Roads Act, 1920, in the name of a person engaged in agriculture shall not be deemed to be used otherwise than solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies by reason only that on an occasion when the vehicle is being used by that person for that purpose it is also used for the conveyance for some other person engaged in agriculture of the produce of, or articles required for

the purposes of, agricultural land occupied by that other person if it is shown— 3RD SCH. —*cont.*

(*a*) that the vehicle is so used only occasionally;

(*b*) that the goods conveyed for that other person represent only a small proportion of the total amount of goods which the vehicle is conveying on that occasion;

(*c*) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of that other person.

FOURTH SCHEDULE.

Section 21.

AGREEMENT MADE THE 25TH DAY OF APRIL, 1928, BETWEEN THE BRITISH GOVERNMENT AND THE GOVERNMENT OF THE IRISH FREE STATE AMENDING THE AGREEMENT MADE ON THE 14TH DAY OF APRIL, 1926, BETWEEN THE SAID GOVERNMENTS IN RESPECT OF DOUBLE INCOME TAX.

With a view to making such alterations in the Agreement made the 14th April 1926, between the British Government and the Government of the Irish Free State in respect of Double Income Tax as may be necessary in consequence of the alterations in the British Income Tax Acts effected by the British Finance Act, 1927, and of the alterations contemplated in the Irish Free State Income Tax Acts, it is hereby agreed between the said Governments that the said Agreement shall be amended as follows:—

1.—(*a*) In Article 1 (*a*) of the said Agreement the words "British income tax" shall as respects the year 1928–29 and any subsequent year be construed as meaning British income tax charged or chargeable at the standard rate and the expression "British super-tax" shall for the year 1928–29 include British sur-tax and shall for subsequent years mean British sur-tax.

(*b*) In Article 1 (*b*) of the said Agreement the expression "Irish Free State super-tax" shall for the year 1928–29 include Irish Free State sur-tax and shall for subsequent years mean Irish Free State sur-tax.

2. The following Article shall be substituted for Article 2 of the said Agreement:—

2.—(1) Relief from double taxation in respect of income tax (including sur-tax) in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State

4TH SCH. —*cont.*

shall be allowed from British income tax and Irish Free State tax respectively in accordance with and under the provisions of Section 27 of the Finance Act, 1920, provided that

(*a*) the rate of relief to be allowed from British income tax shall be one half of that person's appropriate rate of British income tax or one half of his appropriate rate of Irish Free State tax, whichever is the lower,

(*b*) the rate of relief to be allowed from Irish Free State tax shall be one half of that person's appropriate rate of British income tax or one half of his appropriate rate of Irish Free State tax, whichever is the lower,

(*c*) the appropriate rate of British income tax for any year shall in the case of a person whose income is chargeable to British income tax at the standard rate only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person part of whose total income is chargeable to British income tax at a rate or rates in excess of the standard rate be the sum of the following rates :—

(i) the rate which would have been the appropriate rate in the case of that person if his income had been chargeable at the standard rate only, and

(ii) the rate ascertained by dividing the amount of the British sur-tax payable by that person for that year by the amount of his total income for that year,

(*d*) the appropriate rate of Irish Free State tax for any year shall in the case of a person whose income is chargeable in the Irish Free State to income tax only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person whose income is chargeable to Irish Free State sur-tax be the sum of the following rates :—

(i) the rate which would have been the appropriate rate in the case of that person if his income had been chargeable to income tax only, and

4TH SCH. —*cont.*

(ii) the rate ascertained by dividing the amount of the Irish Free State sur-tax payable by that person for that year by the amount of his total income for that year;

(*e*) relief under this Article from British income tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the tax at the standard rate payable by him for that year, and as to any balance by repayment of or set off against any British sur-tax payable by him for that year;

(*f*) relief under this Article from Irish Free State tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the income tax payable by him for that year, and as to any balance by repayment of or set off against any Irish Free State sur-tax payable by him for that year.

(2) Relief from double taxation to super-tax for the year 1928–29 in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State shall be allowed, in accordance with and under the provisions of Section 27 of the Finance Act, 1920, so far as applicable, from British super-tax for that year and Irish Free State super-tax for that year respectively at one half of the lower of the two following rates:—

(*a*) that person's rate of British super-tax for the year 1928–29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes,

(*b*) that person's rate of Irish Free State super-tax for the year 1928–29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes.

(3) For the purposes of this Article references to Section 27 of the Finance Act, 1920, shall in relation to British taxation be construed as references to that section subject to the amendments thereof effected by the British Finance Act, 1927, other than the amendment of the said section numbered (iv) in Part II of the Fifth Schedule to the said Act of 1927.

3. This Agreement shall be subject to confirmation by the British Parliament and by the Oireachtas of the Irish Free State

4TH SCH. —*cont.*

and shall have effect only if and so long as legislation confirming the Agreement is in force both in Great Britain and Northern Ireland and in the Irish Free State.

Dated this 25th day of April, nineteen hundred and twenty-eight.

EARNÁN DE BLAGHD,
Minister for Finance, Saorstat Eireann.

WINSTON S. CHURCHILL,
Chancellor of the Exchequer.

Section 35.

FIFTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	Subsections (9) and (10) of section seventy-three.
9 Edw. 7. c. 43 -	The Revenue Act, 1909.	Section six.
5 & 6 Geo. 5. c. 7	The Finance Act, 1914 (Session 2).	Section six.
5 & 6 Geo. 5. c. 89	The Finance (No. 2) Act, 1915.	Part III. of the First Schedule.
13 & 14 Geo. 5. c. 14.	The Finance Act, 1923.	Section ten; subsection (5) of section twenty-eight; section thirty-two.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section fifteen.
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	In the First Schedule the words from "3. Vehicles" to "Roads Act, 1920," and the words from "5. Vehicles" to the end of the Schedule.
17 & 18 Geo. 5. c. 10.	The Finance Act, 1927.	In the Fourth Schedule the words from "Amendments to be made in paragraph 5" to the end of the Schedule.
17 & 18 Geo. 5. c. 37.	The Road Transport Lighting Act, 1927.	Section thirteen.

CHAPTER 18.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-nine, and to appropriate the Supplies granted in this Session of Parliament. [3rd August 1928.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

GRANT OUT OF CONSOLIDATED FUND.

Issue of £243,542,902 out of the Consolidated Fund.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March, one thousand nine hundred and twenty-nine, the sum of two hundred and forty-three million five hundred and forty-two thousand nine hundred and two pounds.

Power for the Treasury to borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole two hundred and forty-three million five hundred and forty-two thousand nine hundred and two pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March, one thousand nine hundred

40 & 41 Vict. c. 2.

and twenty-nine, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

APPROPRIATION OF GRANTS.

Appropriation of sums voted for supply services.

3. All sums granted by this Act and the other Acts mentioned in Schedule (A) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by the said schedule, in the aggregate, to the sum of four hundred and nine millions and eighty thousand six hundred and thirteen pounds fifteen shillings and one penny are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A), for the services and purposes expressed in Schedule (B) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

54 & 55 Vict. c. 24.

In addition to the sums hereby granted out of the Consolidated Fund, there may be applied out of any money directed under section two of the Public Accounts and Charges Act, 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B) annexed hereto the sums respectively set forth in the last column of the said schedule.

Treasury may, in certain cases of exigency, authorise

4.—(1) So long as the aggregate expenditure on naval military and air services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any

vote for those services, either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

expenditure unprovided for; provided that the aggregate grants for the navy services, army services and air services respectively be not exceeded.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the naval military and air services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

5. Whereas under the powers given for the purpose by the Appropriation Act, 1926, surpluses arising on certain votes for the navy and army services respectively have been applied as shown in the account set out in Schedule (C) to this Act:

Sanction for navy and army expenditure for 1926–1927 unprovided for. 16 & 17 Geo. 5. c. 23.

It is enacted that the application of those surpluses as shown in the said account is hereby sanctioned.

6.—(1) A person shall not receive any payment out of a grant which may be made in pursuance of this Act for half-pay or army, navy, air force, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by the warrant:

Declaration required in certain cases before receipt of sums appropriated.

Provided that the Treasury may dispense with the production of a declaration under this section in respect of any payment if such a declaration has been subscribed

within a period of seven calendar months preceding the date of the payment.

(2) Any person who makes a declaration for the purpose of this section knowing the same to be untrue in any material particular shall be guilty of a misdemeanour.

Short title.

7. This Act may be cited for all purposes as the Appropriation Act, 1928.

ABSTRACT

OF

SCHEDULES (A.) and (B.) to which this Act refers.

Section 3.

SCHEDULE (A.)

	£	*s.*	*d.*
Grants out of the Consolidated Fund	409,080,613	15	1

Section 3.

SCHEDULE (B.)—APPROPRIATIONS OF GRANTS.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
1926 and 1927.	£	*s.*	*d.*	£	*s.*	*d.*
Part 1. Civil Service Excess, 1926	25,858	15	1	—		
,, 2. Navy (Supplementary), 1927	450,000	0	0	28,000	0	0
,, 3. Civil (Supplementary), 1927	1,099,153	0	0	70,000	0	0
£	1,575,011	15	1	98,000	0	0

SCHEDULE (B.)—APPROPRIATIONS OF GRANTS—*cont.*

SCHED. (B.) Appropriations of Grants.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
	£	*s.*	*d.*	£	*s.*	*d.*
1928.						
Part 4. Navy - -	57,300,000	0	0	4,010,615	0	0
„ 5. Army - -	41,050,000	0	0	8,216,000	0	0
Army (Ordnance Factories) -	100	0	0	2,878,700	0	0
„ 6. Air Force - -	16,250,000	0	0	2,885,100	0	0
£	114,600,100	0	0	17,990,415	0	0
Part 7. Civil, Class I. -	2,243,515	0	0	3,868,659	0	0
„ 8. Civil, Class II. -	5,604,411	0	0	939,107	0	0
„ 9. Civil, Class III. -	12,303,665	0	0	2,354,010	0	0
„ 10. Civil, Class IV. -	49,492,449	0	0	5,764,714	0	0
„ 11. Civil, Class V. -	75,614,050	0	0	6,112,197	0	0
„ 12. Civil, Class VI.	9,695,119	0	0	2,650,896	0	0
„ 13. Civil, Class VII.	8,459,332	0	0	1,300,470	0	0
„ 14. Civil, Class VIII.	59,866,411	0	0	1,299,822	0	0
„ 15. Civil, Class IX.	535,500	0	0	2,175,341	0	0
TOTAL CIVIL £	223,814,452	0	0	26,465,216	0	0
Part 16. Revenue Departments, &c.	69,091,050	0	0	2,818,166	0	0
GRAND TOTAL	409,080,613	15	1	47,371,797	0	0

SCHED. (A.)

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

	£	s.	d.
For the service of the year ended on the 31st day of March 1927 :—			
Under Act 18 Geo. 5. c. 1. - -	25,858	15	1
For the service of the year ending on the 31st day of March 1928 :—			
Under Act 18 Geo. 5. c. 1. - -	1,549,153	0	0
For the service of the year ending on the 31st day of March 1929 :—			
Under Act 18 Geo. 5. c. 1. - - -	163,962,700	0	0
Under this Act - - - - - -	243,542,902	0	0
TOTAL - - - - £	409,080,613	15	1

SCHED (B.) PART 1. Civil Service Excess, 1926.

SCHEDULE (B.)—PART 1.

CIVIL SERVICE EXCESS, 1926.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
	£	s.	d.	£	s.	d.
Sum granted to make good an excess on the grant for the Beet Sugar Subsidy, Great Britain, for the year ended on the 31st day of March 1927 £	25,858	15	1	—		

SCHEDULE (B.)—PART 2.

SCHED. (B.) PART 2. Navy (Supplementary), 1927.

NAVY (SUPPLEMENTARY), 1927.

SUM granted to meet EXPENDITURE not provided for in the grant for Navy Services for the year ending on the 31st day of March 1928.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote 1.—Wages, &c., of Officers and Men of the Royal Navy, and Royal Marines, &c. -	*Cr. 21,500*	—
,, 2.—Victualling and Clothing for the Navy - - - - -	*Cr. 37,800*	— 33,000*
,, 3.—Medical Establishments and Services - - - - -	*Cr. 14,600*	4,000
,, 5.—Educational Services - -	*Cr. 12,400*	12,400
,, 6.—Scientific Services - -	*Cr. 12,600*	12,600
,, 8.—Shipbuilding, Repairs, Maintenance, &c.—		
Section I.—Personnel -	*Cr. 58,000*	33,000
Section II.—Matériel -	*Cr. 175,100*	—171,000*
Section III.—Contract Work - - - - -	123,000	171,000
,, 9.—Naval Armaments - -	686,500	29,300
,, 10.—Works, Buildings, and Repairs at Home and Abroad	*Cr. 22,500*	—42,200*
,, 11.—Miscellaneous Effective Services - - - - - -	19,300	11,900
,, 13.—Non-Effective Services (Naval and Marine)—Officers -	16,500	—
,, 14.—Non-Effective Services (Naval and Marine)—Men - -	*Cr. 40,800*	—
£	450,000	28,000

* Deficit.

SCHED. (B.) PART 3. Civil (Supplementary) 1927.

SCHEDULE (B.)—PART 3.

CIVIL (SUPPLEMENTARY), 1927.

SCHEDULE of SUPPLEMENTARY SUMS granted to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1928, viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
CIVIL.		
CLASS I.		
For making good the net loss on transactions connected with the raising of money for the various treasury chests abroad in the year 1926 - - -	15,613	—
CLASS II.		
For sundry dominion services, for advances in certain cases on account of liabilities assumed by the Government of the Irish Free State in connection with compensation for damage to property or with land purchase, for certain ex-gratia grants, and for expenditure in connection with ex-service men in the Irish Free State - -	525,000	—
For the salaries and expenses of the department of His Majesty's Secretary of State for the Colonies - - -	2,500	—
Carried forward - - £	543,113	

SCHEDULE (B.)—PART 3—*continued.*

SCHED. (B.) PART 3. Civil (Supplementary), 1927.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL—*cont.*	£	£
Brought forward - -	543,113	
CLASS V.		
For the salaries and expenses of the Ministry of Health; including grants and other expenses in connection with housing, grants to local authorities, &c., in connection with public health services, grants in aid in respect of benefits and expenses of administration under the National Health Insurance Acts, certain expenses in connection with the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, and certain special services -	344,000	70,000
For the salaries and expenses of the Scottish Board of Health, including grants and other expenses in connection with housing, grants to local authorities, &c., in connection with public health services, grant in aid of the Highlands and Islands Medical Service, grants in aid in respect of benefits and expenses of administration under the National Health Insurance Acts, certain expenses in connection with the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, and certain special services - - - - - - -	10	—
Carried forward - - £	887,123	70,000

SCHED. (B.) PART 3. Civil (Supplementary), 1927.

SCHEDULE (B.)—PART 3—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL—*cont.*	£	£
Brought forward - -	887,123	70,000
CLASS VI.		
For the salaries and expenses of the Ministry of Agriculture and Fisheries, expenses under the Agricultural Wages (Regulation) Act, 1924, loans to and relief of agricultural co-operative societies, grants for agricultural education and research, grants for eradication of tuberculosis in cattle, grants for land drainage, grants in aid of the small holdings account, and certain other grants in aid; and of the Royal Botanic Gardens, Kew - - -	160,010	—
CLASS VII.		
For expenditure in respect of diplomatic and consular buildings - - -	10	—
For expenditure in respect of sundry public buildings in Great Britain, not provided for on other votes, including historic buildings, ancient monuments, and Brompton Cemetery - - -	10	—
For rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the public service, and for rates on buildings occupied by representatives of British dominions and of Foreign Powers, and to pay the salaries and expenses of the rating of Government property department, and a grant in aid of the expenses of the London Fire Brigade -	52,000	—
TOTAL, CIVIL - - -	1,099,153	70,000

SCHEDULE (B.)—PART 4.

SCHED. (B.) PART 4. Navy.

NAVY.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929; viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For wages, &c., to 101,800 officers, seamen, and boys, and royal marines; and civilians employed on fleet services	14,445,700	68,242
2.	For victualling and clothing for the navy, including the cost of victualling establishments at home and abroad	4,062,000	880,418
3.	For medical services, including the cost of medical establishments at home and abroad	442,400	58,981
4.	For the fleet air arm	1,080,000	—
5.	For educational services	236,300	82,863
6.	For scientific services	432,500	71,394
7.	For the royal naval reserve, the royal fleet reserve, and the royal naval volunteer reserve, &c.	412,500	342
8.	Sect. 1. For the personnel for shipbuilding, repairs, maintenance, &c., at dockyards and naval yards at home and abroad	6,852,000	106,514
„	Sect. 2. For the matériel for shipbuilding, repairs, maintenance, &c., at dockyards and naval yards at home and abroad	5,188,500	1,435,200
„	Sect. 3. For contract work for shipbuilding, repairs, &c.	8,025,200	263,750
	Carried forward £	41,177,100	2,967,704

SCHED. (B.) PART 4. Navy.

SCHEDULE (B.)—PART 4—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	41,177,100	2,967,704
No. 9. For naval armaments (including wages, &c., of 450 royal marine police) - - - - - -	3,883,600	499,628
10. For works, buildings, and repairs at home and abroad, including the cost of superintendence, purchase of sites, grants in aid, and other charges connected therewith -	1,805,000	420,000
11. For various miscellaneous effective services - - - - - -	767,500	51,670
12. For the Admiralty Office - -	1,197,000	9,120
13. For non-effective services (naval and marine)—officers - - -	3,004,000	25,963
14. For non-effective services (naval and marine)—men - - - - -	4,518,500	35,550
15. For civil superannuation, compensation allowances and gratuities -	947,300	980
TOTAL NAVY SERVICES £	57,300,000	4,010,615

SCHEDULE (B.)—PART 5.

SCHED. (B.) PART 5. Army.

ARMY.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the ARMY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on 31st day of March 1929; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
No 1. For the pay, &c., of His Majesty's Army (to a number not exceeding 153,500) at home and abroad (exclusive of India) - - -	9,023,000	3,959,000
2. For the Army Reserve, Supplementary Reserve, Territorial Army, Officers' Training Corps, and Channel Islands and Colonial Militia, &c. - - - - -	5,399,000	35,500
3. For medical services - - -	1,013,000	41,000
4. For educational establishments -	885,000	143,000
5. For quartering and movements -	1,436,000	716,000
6. For supplies, road transport, and remounts - - - - -	5,140,000	381,000
7. For clothing - - - - -	1,129,000	185,000
8. For general stores - - - -	1,372,000	240,000
9. For warlike stores, including technical establishments - - - -	2,442,000	833,000
Carried forward - - £	27,839,000	6,533,500

SCHED. (B.) PART 5. Army.

SCHEDULE (B.)—PART 5—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	27,839,000	6,533,500
No. 10. For works, buildings, and lands, including military and civilian staff and other charges in connection therewith - - - - -	3,040,000	315,000
11. For miscellaneous effective services -	1,177,000	195,000
12. For the War Office - - -	853,000	5,000
13. For rewards, half-pay, retired pay, widows' pensions, and other non-effective charges for officers - -	3,580,000	655,400
14. For Chelsea and Kilmainham hospitals, out-pensions, rewards for distinguished services, widows' pensions, and other non-effective charges for warrant officers, non-commissioned officers, and men, &c. - - - - - - -	4,329,000	512,000
15. For civil superannuation, compensation, additional allowances, gratuities, injury grants, &c. -	232,000	100
TOTAL ARMY SERVICES £	41,050,000	8,216,000
ARMY (ORDNANCE FACTORIES).		
For the ordnance factories, the cost of productions of which will be charged to the army, navy, air force and Indian, Dominion and Colonial Governments - - - - - - -	100	2,878,700
TOTAL ARMY SERVICES (INCLUDING ORDNANCE FACTORIES) - - £	41,050,100	11,094,700

SCHEDULE (B.)—PART 6.

SCHED. (B.) PART 6. Air.

AIR.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the AIR SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the pay, &c., of 32,500 of all ranks of the Air Force - -	3,401,000	872,000
2.	For the quartering, stores (except technical), supplies, and transport	1,711,000	161,000
3.	For technical and warlike stores (including experimental and research services) - - - -	6,567,000	1,563,000
4.	For works, buildings, repairs, and lands, including civilian staff, and other charges connected therewith	1,700,000	220,000
5.	For medical services - - -	310,000	8,000
6.	For educational services - - -	504,000	11,000
7.	For auxiliary and reserve forces -	554,000	100
8.	For Civil Aviation - - - -	415,000	12,000
9.	For the meteorological and miscellaneous effective services - -	223,000	20,000
10.	For the Air Ministry - - -	657,000	2,000
11.	For rewards, half-pay, retired pay, widows' pensions, and other non-effective services - - -	208,000	16,000
	TOTAL AIR SERVICES - £	16,250,000	2,885,100

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL SOCIETY.

SCHED. (B.) PART 7. Civil. Class I.

SCHEDULE (B.)—PART 7.

CIVIL.—CLASS I.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the offices of the House of Lords -	54,856	5,500
2.	For the salaries and expenses of the House of Commons - - -	355,270	16,000
3.	For expenses under the Representation of the People Act, 1918 -	210,000	—
4.	For the salaries and other expenses in the department of His Majesty's Treasury, and subordinate departments - - - - - - -	307,017	28,553
5.	For the salaries and expenses of the department of His Majesty's most Honourable Privy Council - -	9,023	6,000
6.	For the salaries and expenses of the office of the Lord Privy Seal -	2,620	—
7.	For the salaries and expenses of the Charity Commission for England and Wales - - - - -	41,812	3,000
8.	For the salaries and expenses of the Civil Service Commission - -	41,485	21,600
	Carried forward - - £	1,022,083	80,653

SCHEDULE (B.)—PART 7—*continued.*

SCHED. (B.) PART 7. Civil. Class I.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	1,022,083	80,653
9.	For the salaries and expenses of the department of the Comptroller and Auditor General - - -	149,560	7,797
10.	For making good the deficiency on the Income Account of the Fund for Friendly Societies - - -	5,975	—
11.	For the salaries and expenses of the department of the Government Actuary - - - - - -	34,716	2,125
12.	For the salaries and expenses of the Department of the Government Chemist - - - - - -	64,850	465
13.	For a grant-in-aid of the Government Hospitality Fund - -	12,000	—
14.	For the salaries and expenses of the Mint, including the expenses of coinage, and for the expenses of the preparation of medals, dies for postage and other stamps, and His Majesty's seals - - -	150,000	3,714,000
15.	For the salaries and expenses of the National Debt Office - - -	15,769	13,670
16.	For the salaries and expenses of the National Savings Committee -	81,795	—
17.	For the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments - - - -	37,196	700
	Carried forward - - £	1,573,944	3,819,410

SCHED. (B.) PART 7. Civil. Class I.

SCHEDULE (B.)—PART 7—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	1,573,944	3,819,410
No.		
18. For the salaries and expenses of the establishment under the Public Works Loan Commissioners - -	10	28,059
19. For making the payment due to the Local Loans Fund in respect of advances in Northern Ireland and to make good certain sums written off from the assets of the Local Loans Fund - - - - -	86,200	—
20. For the salaries and other expenses of Royal Commissions, Committees, and Special Inquiries, &c., including provision for Shorthand and the expenses of surplus stores, &c., liquidation - - - -	38,000	6,190
21. For certain miscellaneous expenses, including certain grants-in-aid and bonus on certain statutory salaries - - - - -	69,568	13,500
22. For His Majesty's foreign and other secret services - - - -	180,000	—
23. For the salaries and expenses of the Scottish office and subordinate offices, expenses under the Inebriates Acts, 1879 to 1900, expenses under the Private Legislation Procedure (Scotland) Act, 1899; a subsidy for steamer services to the Hebrides; and payments in respect of unemployment schemes - - - -	285,154	1,500
24. For repayment to the Civil Contingencies Fund of certain Miscellaneous advances - - -	10,639	—
TOTAL, CIVIL, CLASS I. - £	2,243,515	3,868,659

SCHEDULE (B.)—PART 8.

SCHED. (B.) PART 8. Civil. Class II.

CIVIL.—CLASS II.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the department of His Majesty's Secretary of State for Foreign Affairs - - - - - -	206,700	102,907
2.	For the expenses in connection with His Majesty's embassies, missions, and consular establishments abroad, and other expenditure chargeable to the Consular Vote, relief of refugees from the Near East, certain special grants, including a grant in aid, and sundry services arising out of the War - - - - - - -	1,044,993	604,307
3.	For a contribution towards the expenses of the League of Nations and for other expenses in connection therewith, including British Representation before the Permanent Court of International Justice - - - - - -	76,300	—
	Carried forward - - £	1,327,993	707,214

SCHED. (B.) PART 8. Civil. Class II.

SCHEDULE (B.)—PART 8—*continued.*

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	1,327,993	707,214
4.	For the salaries and expenses of the Department of His Majesty's Secretary of State for Dominion Affairs - - - - - -	49,123	35,442
5.	For sundry Dominion services, including a grant in aid, for advances in certain cases on account of liabilities assumed by the government of the Irish Free State in connection with compensation for damage to property or with land purchase, for certain ex gratia grants, and for expenditure in connection with ex-service men in the Irish Free State - - -	376,349	50,028
6.	For a grant in aid of the Empire Marketing Fund - - - -	500,000	—
7.	For the expenses connected with Oversea Settlement, including certain grants in aid and expenses arising out of the Empire Settlement Act, 1922 - - - -	1,330,000	88,000
8.	For the salaries and expenses of the department of His Majesty's Secretary of State for the Colonies	144,849	4,723
9.	For sundry Colonial and Middle Eastern services under His Majesty's Secretary of State for the Colonies, including certain non-effective services, and grants in aid	1,068,525	41,500
	Carried forward - - £	4,796,839	926,907

SCHEDULE (B.)—PART 8—*continued.*

SCHED. (B.) PART 8. Civil. Class II.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	4,796,839	926,907
No. 10. For a contribution towards the cost of the department of His Majesty's Secretary of State for India in Council, including a grant in aid, and to pay a grant in aid of the Indian Statutory Commission -	132,334	—
11. For certain salaries and expenses of the Imperial War Graves Commission, including purchase of land in the United Kingdom, and a grant in aid of the Imperial War Graves Commission Fund, formed under Royal Charter, 21st May 1917, and a contribution towards an endowment fund - - -	673,038	—
12. For a contribution towards the expenses of a system of submarine cables and wireless telegraph stations in the West Indian Islands and British Guiana - - -	2,200	12,200
TOTAL, CIVIL, CLASS II. - £	5,604,411	939,107

SCHED. (B.) PART 9. Civil. Class III.

SCHEDULE (B.)—PART 9.

CIVIL.—CLASS III.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929; viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
No.		
1. For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and subordinate offices, including liquidation expenses of the Royal Irish Constabulary and contributions towards the expenses of probation - - - - - -	433,588	53,653
2. For the expenses of the maintenance of criminal lunatics in the Broadmoor Criminal Lunatic Asylum -	71,680	4,825
3. For the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District, bonus to Metropolitan Police Magistrates, the contribution towards the expenses of the Metropolitan Police, the salaries and expenses of the Inspectors of Constabulary, and other grants in respect of Police Expenditure, including places of detention and a grant in aid of the Police Federation - - - -	7,132,260	210
Carried forward - - £	7,637,528	58,688

SCHEDULE (B.)—PART 9—*continued.*

SCHED. (B.) PART 9. Civil. Class III.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	7,637,528	58,688
4.	For the expenses of the prisons in England and Wales - - -	973,969	213,750
5.	For grants in respect of the maintenance of juvenile offenders in reformatory and industrial schools, and in auxiliary homes in England and Wales, and whilst under supervision; also for the payment of salaries and other expenses in connection with the collection of parental contributions towards the maintenance of such children -	240,071	19,550
6.	For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund, including bonus on certain statutory salaries, and a grant in aid, and the salaries and expenses of pensions appeals tribunals - - - - - -	100	509,053
7.	For the salaries and expenses connected with the County Courts, including bonus to County Court Judges - - - - - -	10	727,651
8.	For the salaries and expenses of the office of Land Registry - -	10	155,331
9.	For the salaries and expenses of the office of Public Trustee - -	10	222,097
	Carried forward - - £	8,851,698	1,906,120

SCHED. (B.) PART 9. Civil. Class III.

SCHEDULE (B.)—PART 9—*continued.*

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	8,851,698	1,906,120
10.	For the salaries of the law officers department, the salaries and expenses of the departments of His Majesty's Procurator-General, and of the Solicitor for the Affairs of His Majesty's Treasury, and of the department of the Director of Public Prosecutions, for the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency - - - - - -	161,529	35,000
11.	For certain miscellaneous legal expenses, for the salaries and expenses of arbitrators, &c., under the Acquisition of Land (Assessment of Compensation) Act, 1919, and for a grant in aid of the expenses of the Incorporated Law Society of England - - -	38,892	4,125
12.	For grants in respect of Police expenditure and for a grant in aid of the Police Federation in Scotland	855,000	—
13.	For the salaries and expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics, defectives, and inmates of the State inebriate reformatory, the preparation of judicial statistics, and a grant for certain expenses connected with discharged prisoners - - -	143,757	21,845
	Carried forward - - £	10,050,876	1,967,090

SCHEDULE (B.)—PART 9—*continued.*

SCHED. (B.) PART 9. Civil. Class III.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	10,050,876	1,967,090
14.	For the expense of the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools, and in auxiliary homes in Scotland, including the expenses of collection of parental contributions - - - - -	63,900	4,500
15.	For the salaries and expenses of the office of the Scottish Land Court, including bonus to members of the Court - - - - - - -	9,657	300
16.	For the salaries and expenses of the Lord Advocate's department and other law charges, the salaries and expenses of the Courts of Law and Justice and of pensions appeals tribunals in Scotland, and bonus on certain statutory salaries - - - - - -	100,987	136,000
17.	For the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh - -	10	73,588
18.	For the cost of certain Northern Ireland services, including expenditure in connection with ex-service officers and men in Northern Ireland, and bonus on certain statutory salaries - - -	12,656	6,242
	Carried forward - - £	10,238,086	2,187,720

SCHED. (B.) PART 9. Civil. Class III.

SCHEDULE (B.)—PART 9—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	10,238,086	2,187,720
No. 19. For such of the salaries and expenses of the Supreme Court of Judicature of Northern Ireland, and of the Land Registry of Northern Ireland, as are not charged on the Consolidated Fund, and other expenses - - -	17,530	31,400
20. For the salaries and expenses of the Land Purchase Commission, Northern Ireland, including the payment of land purchase annuities in Northern Ireland and the expenses of certain land purchase services in the Irish Free State reserved as an imperial liability -	2,048,049	134,890
TOTAL, CIVIL, CLASS III. - £	12,303,665	2,354,010

SCHEDULE (B.)—PART 10.

SCHED. (B.) PART 10. Civil. Class IV

CIVIL.—CLASS IV.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including sundry grants in aid - - - - - - -	41,215,828	5,029,782
2.	For the salaries and other expenses of the British Museum, and of the Natural History Museum, including certain grants in aid - -	280,887	19,264
3.	For the salaries and expenses of the Imperial War Museum - -	13,039	785
4.	For the salaries and expenses in respect of the London Museum, Lancaster House - - - -	4,810	1,250
5.	For the salaries and expenses of the National Gallery, and of the National Gallery of British Art, Millbank, including a grant in aid for the purchase of pictures - -	39,282	4,300
	Carried forward - - £	41,553,846	5,055,381

SCHED. (B.) PART 10. Civil. Class IV.

SCHEDULE (B.)—PART 10—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	41,553,846	5,055,381
No. 6. For the salaries and expenses of the National Portrait Gallery, including a grant in aid for the purchase of portraits - - - - -	8,153	920
7. For the salaries and expenses of the Wallace Collection - - -	11,136	2,430
8. For sundry grants in aid of scientific investigation, &c., and other grants - - - - - - -	225,085	—
9. For grants in aid of the expenses of certain Universities, Colleges, Medical Schools, &c., in Great Britain, and for grants to schools under the Welsh Intermediate Education Act, 1889 - - -	1,579,400	—
10. For public education in Scotland, and for the Royal Scottish Museum, Edinburgh, including a grant in aid - - - - -	6,103,616	700,675
11. For the salaries and expenses of the National Gallery, Scotland, the Scottish National Portrait Gallery, and the Museum of Antiquities, including certain grants in aid - - - - -	10,738	198
12. For the salaries and expenses of the National Library, Scotland, including a grant in aid - - -	475	5,110
TOTAL, CIVIL, CLASS IV. £	49,492,449	5,764,714

SCHEDULE (B.)—PART 11.

SCHED. (B.) PART 11. Civil. Class V.

CIVIL.—CLASS V.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Ministry of Health, including grants and other expenses in connection with Housing, grants to local authorities, &c., in connection with Public Health Services, grants-in-aid in respect of benefits and expenses of administration under the National Health Insurance Acts, certain expenses in connection with the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, and certain special services - -	20,774,025	918,645
2.	For the salaries and expenses of the Board of Control (Lunacy and Mental Deficiency), England, and grants in respect of the maintenance of certain ex-service mental patients - - - -	746,094	16,023
3.	For the salaries and expenses of the department of the Registrar General of Births, &c. - - -	92,867	24,500
4.	For the salaries and expenses of the audit staff under the National Health Insurance Acts, 1924 and 1926 - - - - - - -	165,310	5,070
	Carried forward - - £	21,778,296	964,238

SCHED. (B.) PART 11. Civil. Class V.

SCHEDULE (B.)—PART 11—*continued.*

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	21,778,296	964,238
5.	For grants to local authorities, &c., in England and Wales, in respect of capital works approved as unemployment schemes and for grants to local authorities, &c., in Great Britain for assistance in carrying out approved schemes of useful work financed otherwise than by way of loan to relieve unemployment - - - -	1,525,000	—
6.	For the salaries and expenses of the Registry of Friendly Societies -	43,906	4,900
7.	For the payment of Old Age Pensions, for certain administrative expenses in connection therewith, and for pensions under the Blind Persons Act, 1920 - - -	33,681,000	3,000
8.	For the Treasury Pensions Account in accordance with the provision of the Widows', Orphans' and Old Age Contributory Pensions Act, 1925 - - - - - - -	4,000,000	—
9.	For the salaries and expenses of the Ministry of Labour and Subordinate Departments, including the Exchequer contribution to the Unemployment Fund, grants to associations, local education authorities and others under the Unemployment Insurance and Labour Exchanges and other Acts; expenses of the Industrial Court; contribution towards the expenses of the International Labour Organisation (League of Nations) and sundry services, including services arising out of the war - - - - - - -	11,617,509	5,007,592
	Carried forward - - £	72,645,711	5,979,730

SCHEDULE (B.)—PART 11—*continued.*

SCHED. (B.) PART 11. Civil. Class V.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	72,645,711	5,979,730
10.	For the salaries and expenses of the Scottish Board of Health, including grants and other expenses in connection with housing, grants to local authorities, &c., in connection with public health services, grant-in-aid of the Highlands and Islands medical service, grants-in-aid in respect of benefits and expenses of administration under the National Health Insurance Acts, certain expenses in connection with the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, and certain special services - - - - -	2,867,515	129,852
11.	For the salaries and expenses of the General Board of Control for Scotland and grants in respect of the maintenance of certain ex-service mental patients - -	85,144	515
12.	For the salaries and expenses of the department of the Registrar General of Births, &c., in Scotland -	15,680	2,100
	TOTAL, CIVIL, CLASS V. - £	75,614,050	6,112,197

SCHED. (B.) PART 12. Civil. Class VI.

SCHEDULE (B.)—PART 12.

CIVIL.—CLASS VI.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments, including certain Services arising out of the War -	215,775	332,293
2.	For the salaries and expenses of the Board of Trade, under the Bankruptcy Acts, 1914 and 1926, and the Economy (Miscellaneous Provisions) Act, 1926 - - -	10	163,882
3.	For the salaries and expenses of certain services transferred from the Mercantile Marine Fund and other services connected with the Mercantile Marine, including the Coastguard, General Register and Record Office of Shipping and Seamen, Merchant Seamen's Fund Pensions and grants to the General Lighthouse Fund and other Lighthouse Authorities - - -	388,509	276,893
	Carried forward - - £	604,294	773,068

SCHEDULE (B.)—PART 12—*continued.*

SCHED. (B.) PART 12. Civil. Class VI.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	604,294	773,068
4.	For the salaries and expenses of the Department of Overseas Trade, including a grant in aid of the Imperial Institute - - - -	320,973	145,930
5.	For guarantees in respect of exports of goods wholly or partly produced or manufactured in the United Kingdom - - - - - -	90,000	7,500
6.	For the salaries and expenses of the Mines Department of the Board of Trade - - - - - - -	176,419	6,901
7.	For the salaries and expenses in the office of Commissioners of Crown Lands, including bonus to Commissioner and Secretary -	28,563	—
8.	For the salaries and expenses of the Ministry of Agriculture and Fisheries, expenses under the Agricultural Wages (Regulation) Act, 1924, loans to and relief of agricultural co-operative societies, grants for Agricultural Education and Research, grants for eradication of Tuberculosis in cattle, grants for land drainage, grants in aid of the Small Holdings Account, and certain other grants in aid; and of the Royal Botanic Gardens, Kew	2,127,519	463,896
	Carried forward - - £	3,347,768	1,397,295

SCHED. (B.) PART 12. Civil. Class VI.

SCHEDULE (B.)—PART 12—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	3,347,768	1,397,295
No. 9. For a subsidy on sugar and molasses manufactured from beet grown in Great Britain - - - - -	4,250,000	—
10. For the expenses of the survey of Great Britain, and of minor services connected therewith -	143,095	93,485
11. For a grant in aid of the Forestry Fund - - - - - - -	485,600	—
12. For the salaries and expenses of the Ministry of Transport under the Ministry of Transport Act, 1919, expenses of the Railway Rates Tribunal under the Railways Act, 1921, expenses under the London Traffic Act, 1924, expenses in respect of advances under the Light Railways Act, 1896, expenses of maintaining Holyhead Harbour, advances to meet deficit in Ramsgate Harbour Fund, advances to Caledonian and Crinan Canals, and for expenditure in connection with the Severn Barrage Investigation -	106,302	159,600
13. For a grant-in-aid of the Development Fund - - - - -	400,000	—
Carried forward - - £	8,732,765	1,650,380

SCHEDULE (B.)—PART 12—*continued.*

SCHED. (B.) PART 12. Civil. Class VI.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	8,732,765	1,650,380
14.	For the salaries and expenses of the Department of Scientific and Industrial Research, including the Geological Survey of Great Britain, and Museum of Practical Geology and a grant in aid - - -	446,220	183,954
15.	For the salaries and expenses of the State Management Districts, including the salaries of the central office and the cost of acquisition and management of licensed premises - - -	100	669,620
16.	For the salaries and expenses of the Board of Agriculture for Scotland, including grants for agricultural education and training, loans to co-operative societies, and certain grants in aid - - - - -	450,179	124,694
17.	For the salaries and expenses of the Fishery Board for Scotland, including expenses of marine superintendence, and grants in aid of piers or quays - - -	65,855	22,248
	TOTAL, CIVIL, CLASS VI. £	9,695,119	2,650,896

SCHED. (B.) PART 13. Civil. Class VII.

SCHEDULE (B.)—PART 13.

CIVIL.—CLASS VII.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For expenditure in respect of Art and Science buildings, Great Britain -	251,200	7,700
2.	For expenditure in respect of diplomatic and consular buildings -	278,250	20,700
3.	For expenditure in respect of the Houses of Parliament buildings -	69,490	500
4.	For expenditure in respect of Housing Estates under the management of the Office of Works - - - - - -	1,930	105,900
5.	For expenditure in respect of Employment Exchange, and Insurance buildings, Great Britain (including Ministries of Labour and Health and the Scottish Board of Health) - - - - - -	533,430	10,480
6.	For a contribution to the cost of the improvement of the approach to the Mall - - - - - -	10	—
	Carried forward - - £	1,134,310	145,280

SCHEDULE (B.)—PART 13—*continued.*

SCHED. (B.) PART 13. Civil. Class VII.

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - -	1,134,310	145,280
7.	For expenditure in respect of miscellaneous legal buildings - -	108,720	1,050
8.	For expenditure in respect of Osborne - - - - - -	16,360	5,070]
9.	For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings - - - - - -	610,350	112,000
10.	For expenditure in respect of sundry public buildings in Great Britain not provided for in other Votes, including Historic Buildings, Ancient Monuments and Brompton Cemetery - -	1,312,690	192,000
11.	For expenditure in respect of royal palaces, including a grant in aid -	80,600	10,750
12.	For expenditure in respect of Customs and Excise, Inland Revenue, Post Office and Telegraph buildings in Great Britain, certain Post Offices abroad, and for certain expenses in connection with boats and launches belonging to the Customs and Excise Department - - - - - - -	1,333,780	29,000
	Carried forward - - £	4,596,810	495,150

SCHED. (B.) PART 13. Civil. Class VII.

SCHEDULE (B.)—PART 13—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	4,596,810	495,150
No. 13. For expenditure in respect of the royal parks and pleasure gardens -	199,000	43,080
14. For rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the Public Service, and for rates on buildings occupied by Representatives of British Dominions and of Foreign Powers, and to pay the salaries and expenses of the Rating of Government Property Department, and a grant in aid of the expenses of the London Fire Brigade - - - - -	1,914,909	72,500
15. For stationery, printing, paper, binding, and printed books for the public service, for the salaries and expenses of the Stationery Office, and for sundry miscellaneous services, including reports of Parliamentary Debates - -	1,595,363	658,500
16. For the expense of constructing a new harbour of refuge at Peterhead - - - - -	32,000	—
17. For expenditure in respect of public works and buildings in Ireland -	121,250	31,240
TOTAL, CIVIL, CLASS VII. £	8,459,332	1,300,470

SCHEDULE (B.)—PART 14.

SCHED. (B.) PART 14. Civil. Class VIII.

CIVIL.—CLASS VIII.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For War pensions and allowances (including cost of treatment) to merchant seamen and fishermen and their dependants, and the administrative expenses connected therewith - - - - - -	410,876	—
2.	For the salaries and expenses of the Ministry of Pensions, and for sundry contributions in respect of the administration of the Ministry of Pensions Act, 1916, and the War Pensions Acts, 1915 to 1921, and sundry services -	57,215,800	25,000
3.	For the expenses of pensions, compensation allowances and gratuities awarded to retired and disbanded members and staff of the Royal Irish Constabulary, and to widows and children of such members, including annuities to the National Debt Commissioners in respect of commutation of compensation allowances and certain extra-statutory payments - -	696,302	1,193,622
	Carried forward - - £	58,322,978	1,218,622

SCHED. (B.) PART 14. Civil. Class VIII.

SCHEDULE (B.)—PART 14—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	58,322,978	1,218,622
No. 4. For superannuation, compensation, compassionate and additional allowances and gratuities under sundry Statutes, for compassionate allowances, gratuities and supplementary pensions awarded by the Treasury, and, under the Government of Ireland Act, 1920, by the Civil Service Committee -	1,543,433	81,200
TOTAL, CLASS VIII. - £	59,866,411	1,299,822

SCHED. (B.) PART 15. Civil Class IX.

SCHEDULE (B.)—PART 15.

CIVIL.—CLASS IX.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz.:—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
No. 1. For the salaries and expenses of the clearing office for enemy debts (including enemy property department), shipping liquidation, and certain other services arising out of the war - - - - -	200	673,141
Carried forward - - £	200	673,141

SCHEDULE (B.)—PART 15—*continued.*

SCHED. (B.) PART 15. Civil. Class IX.

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
	Brought forward - -	200	673,141
2.	For expenditure arising out of contracts dated 9th April 1918, and 3rd March 1922, entered into with the Zinc Producers' Association Proprietary, Limited, for the purchase of Zinc Concentrates - - - - - - -	535,200	1,502,200
3.	For expenditure arising from the Government control of railways in Great Britain and Ireland under the Regulation of the Forces Act, 1871, section 16 -	100	—.
	TOTAL, CLASS IX. - - £	535,500	2,175,341

SCHEDULE (B.)—PART 16.

SCHED. (B.) PART 16. Revenue Departments, &c.

REVENUE DEPARTMENTS, &c.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several REVENUE DEPARTMENTS, &c., herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1929, viz. :—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Customs and Excise Department -	4,921,400	228,200
2.	For the salaries and expenses of the Inland Revenue Department -	6,855,650	160,775
3.	For the salaries and expenses of the Post Office, including Telegraphs and Telephones - - - -	57,314,000	2,429,191
	TOTAL REVENUE DEPARTMENTS - £	69,091,050	2,818,166

SCHED. (C.) PART I. Navy Services. Section 5.

SCHEDULE (C.)—PART I.

NAVY SERVICES, 1926, VOTES.	Deficits.		Surpluses.	
	Excesses of actual over estimated gross Expenditure.	Deficiencies of actual as compared with estimated Receipts.	Surpluses of estimated over actual gross Expenditure.	Surpluses of actual as compared with estimated Receipts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Wages, &c., of Officers, Seamen, Boys, and Royal Marines, and Civilians employed on Fleet Services	—	8,450 14 7	403,772 17 9	—
2. Victualling and Clothing	—	26,768 5 3	213,121 19 2	—
3. Medical Establishments and Services	—	—	8,706 17 11	9,273 14 3
4. Fleet Air Arm	—	—	—	—
5. Educational Services	6,737 12 4	—	—	9,501 12 8
6. Scientific Services	—	—	40,338 11 1	1,122 5 2
7. Royal Naval Reserve	—	270 9 7	1,011 13 10	—
8. Shipbuilding, Repairs, Maintenance, &c.:				
Sec. 1. Personnel	22,139 3 2	—	—	21,387 6 4
Sec. 2. Matériel	—	—	42,301 6 3	15,758 3 4
Sec. 3. Contract Work	—	—	120,257 7 0	31,769 11 3
9. Naval Armaments	43,388 18 10	115,247 18 9	—	—
10. Works, Buildings, and Repairs	—	—	240,791 4 8	26,068 5 2
11. Miscellaneous Effective Services	—	—	38,021 0 6	3,009 13 0
12. Admiralty Office	—	—	13,832 9 2	2,528 2 2
13. Non-Effective Services (Naval and Marine), Officers	63,564 2 2	—	—	8,744 19 1
14. Non-Effective Services (Naval and Marine), Men	—	—	32,417 3 8	27,843 6 1
15. Civil Superannuation, Compensation Allowances, and Gratuities	44,711 10 4	160 19 7	—	—
— Balance irrecoverable and Claims Abandoned	23,002 3 4	—	—	—
	203,543 10 2	150,898 7 9	1,154,572 11 0	157,006 18 6
	Total Deficits: £354,441 17 11		Total Surpluses: £1,311,579 9 6	
	NET SURPLUS: £957,137 11 7			

SCHEDULE (C.)—PART II.

SCHED. (C.) PART II. Army Services. Section 5.

ARMY SERVICES, 1926, VOTES.	Deficits.		Surpluses.	
	Excesses of actual over estimated gross Expenditure.	Deficiencies of actual as compared with estimated Receipts.	Surpluses of estimated over actual gross Expenditure.	Surpluses of actual as compared with estimated Receipts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Pay, &c., of the Army	—	443,322 9 4	271,064 12 10	—
2. Territorial Army and Reserve Forces	—	—	357,145 10 0	30,513 5 2
3. Medical Services	9,923 14 4	—	—	2,587 2 11
4. Educational Establishments	—	—	32,064 16 6	2,295 3 2
5. Quartering and Movements	—	113,954 13 6	276,407 2 2	—
6. Supplies, Road Transport and Remounts	51,737 14 5	—	—	12,130 6 2
7. Clothing	163,120 15 5	222 2 4	—	—
8. General Stores	962 8 3	163,115 14 10	—	—
9. Warlike and Engineer Technical Stores	—	9,546 6 6	26,305 19 2	—
10. Works, Buildings, and Lands	69,983 11 9	—	—	24,123 8 3
11. Miscellaneous Effective Services	—	190,035 10 10	316,605 2 0	—
12. War Office	—	1,485 5 6	11,740 7 8	—
13. Half-Pay, Retired Pay, and other Non-Effective Charges for Officers	—	—	86,887 12 6	48,676 1 11
14. Pensions and other Non-Effective Charges for Warrant Officers, Non-Commissioned Officers, Men and others	33,314 11 9	35,008 5 5	—	—
15. Civil Superannuation, Compensation and Gratuities	—	51 17 10	7,032 13 6	—
— Balances irrecoverable	17,419 4 6	—	—	—
	346,462 0 5	956,742 6 1	1,385,253 16 4	120,325 7 7
	Total Deficits: £1,303,204 6 6		Total Surpluses: £1,505,579 3 11	
	NET SURPLUS: £202,374 17 5			

CHAPTER 19.

An Act to provide for the grading and marking of agricultural produce and for purposes connected with the matters aforesaid. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Grading of Agricultural Produce.

Prescription and use of grade designations.

1.—(1) The Minister may by regulations made under this Act prescribe such designations (in this Act referred to as "grade designations") as he may consider appropriate to indicate the quality of any articles of agricultural produce, and any such regulations shall contain a definition (in this Act referred to as "the statutory definition") of the quality indicated by every grade designation thereby prescribed.

(2) Where any person sells any article of agricultural produce to which a grade designation is applied, then, notwithstanding any contract or notice to the contrary, it shall be deemed to be a term of the contract of sale that the quality of the article accords with the statutory definition indicated by the grade designation.

(3) For the purposes of this Act, a grade designation shall be deemed to be applied to an article if it is used by or on behalf of the vendor, when the article is sold or delivered or exposed or offered for sale, in any manner calculated to lead to the belief that the quality of the article in connection with which it is used accords with the statutory definition indicated by the grade designation.

Grade designation marks.

2.—(1) Regulations made by the Minister under this Act may prescribe such mark (in this Act referred to as a "grade designation mark") as he may consider appropriate to represent any grade designation, and may make provision for authorising, or empowering any person or body of persons to authorise, subject to

such conditions as may be attached to the authorisation, the marking with a grade designation mark of any article in respect of which such a mark has been prescribed or of any covering containing, or label attached to, any such article.

(2) Any person who sells or delivers, or exposes or offers for sale any article marked with a grade designation mark, or who uses any covering or label so marked, whether the article, covering or label was so marked by him or by some other person, shall be deemed for the purposes of the last foregoing section to use, in connection with the article marked or in connection with any article which is contained in the covering or to which the label is attached, as the case may be, the grade designation represented by the mark.

(3) Any person who—

(*a*) forges any grade designation mark; or

(*b*) makes, disposes of, or has in his possession, any die, block, machine, or other instrument, for the purpose of forging a grade designation mark; or

(*c*) uses in connection with any article any mark so nearly resembling a grade designation mark as to be calculated to deceive;

shall, unless he proves that he acted without intent to defraud, be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding twenty pounds, or, on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine, or to both imprisonment and fine.

(4) No person shall mark any article, covering or label with a grade designation mark unless he is authorised to do so by or under regulations made under this Act, and any person who acts in contravention of this subsection shall be liable on summary conviction to a fine not exceeding twenty pounds.

Special provisions as to Eggs.

Marking of preserved eggs.

3. Subject as hereinafter provided, it shall not, after the twenty-eighth day of February, nineteen hundred and twenty-nine, be lawful to sell or expose for sale any egg

which has been subjected to any process of preservation unless the egg is marked in the prescribed manner, and any person who acts in contravention of this section shall be liable on summary conviction in the case of a first offence to a fine not exceeding five pounds, and in the case of a second or subsequent offence to a fine not exceeding twenty pounds:

Provided that the Minister shall by order exempt from the operation of this section eggs preserved by any process with respect to which he is satisfied that the marking of eggs preserved by that process cannot be enforced.

Cold and chemical storage of eggs.

4.—(1) Any premises used or intended to be used by way of trade or for purposes of gain for the cold storage or chemical storage of eggs may be registered in the prescribed manner in a register kept by the council of the county or county borough in which the premises are situated, in accordance with regulations made by the Minister under this Act.

16 & 17 Geo. 5. c. 53.

(2) If and so long as any Order in Council made under section two of the Merchandise Marks Act, 1926, is in force prohibiting the sale or the exposure for sale in the United Kingdom of imported eggs unless they bear an indication of origin, the following provisions shall have effect, that is to say:—

(*a*) no premises shall be used by way of trade or for the purposes of gain for the cold storage or chemical storage of eggs, unless the premises are registered premises, and, if any premises are used in contravention of the provisions of this section, the occupier of the premises shall be guilty of an offence under this section:

(*b*) it shall not be lawful to cause British eggs, which have been kept in cold storage or chemical storage in any premises used for such storage of eggs by way of trade or for purposes of gain, to be removed from such premises unless the eggs have been marked in the prescribed manner, and for the purpose of securing the enforcement of this provision the Minister may, by notice in writing served on the occupier of any registered premises, give directions that

British eggs which have been kept in cold storage or chemical storage in any part of the premises are not to be removed from such parts of the premises as may be specified in the notice until they have been marked in the prescribed manner, and a copy of any notice so served shall be kept by the occupier conspicuously posted in such parts of the premises as the Minister may direct; if any person contravenes or fails to comply with the provisions of this paragraph or of any directions given thereunder, he shall be guilty of an offence under this section:

(*c*) an officer of the council of any county or county borough, if authorised in that behalf and on production if so required of his authority, may at any time during the hours when the premises are open for business enter any premises in which he has reason to believe that eggs are kept in cold storage or chemical storage, and may search for and inspect eggs in the premises, and may require any person whom he finds in or about the premises to give such information as may reasonably be demanded of him as to any name and address required by the officer for the purposes of enabling him to carry out his duties under this Act, and any person who obstructs an officer so authorised in the execution of the powers conferred on him by this section or wilfully withholds any information which any such officer is empowered by this Act to require of him shall be guilty of an offence under this section:

(*d*) if any person removes, alters or obliterates any mark which, in compliance with the requirements of the foregoing provisions of this section, was borne by any egg at the time when it was stored in any such premises as aforesaid, or sells or exposes for sale any egg from which such a mark has been removed or on which such a mark has been altered or obliterated, he shall, unless he proves that he acted without intent to defraud, be guilty of an offence under this section, and in the case of a second or

subsequent offence under this paragraph the court may, in addition to any other penalty, order any eggs in relation to which the offence has been committed to be forfeited:

(*e*) any person guilty of an offence under this section shall be liable on summary conviction in the case of a first offence to a fine not exceeding five pounds, and in the case of a second or subsequent offence to a fine not exceeding twenty pounds.

Supplementary.

Enforcement and expenses.

5. Subject as hereinafter provided, it shall be the duty of the council of every county or county borough to enforce within their county or county borough the provisions of this Act, and for that purpose to appoint such officers as may be necessary, and any expenses incurred by a council under this Act shall be defrayed in the case of a county council as part of their expenses for general county purposes, and in the case of a county borough, out of the borough fund or the borough rate:

Provided that as respects the administrative county of London, the common council of the City of London and the council of every metropolitan borough shall, to the exclusion of any other council, perform and exercise in their respective areas the duties and powers imposed and conferred by this Act on councils of counties and county boroughs, and this Act shall, in its application to the administrative county of London, have effect as if for references therein to an officer of the council of any county or county borough there were substituted references to an officer of the common council or of the council of any metropolitan borough, as the case may be, and any expenses incurred by the common council or by the council of a metropolitan borough under this Act shall be defrayed out of the general rate.

Provisions as to regulations and orders.

6.—(1) All regulations made under this Act shall be laid before Parliament as soon as may be after they are made, and if either House of Parliament, within the next subsequent twenty-one days on which that House sat next after the regulations are laid before it presents an Address to His Majesty praying that the regulations or

any part of them may be annulled, they shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of new regulations.

(2) Any order made or notice served under this Act may be varied or revoked by any subsequent order made or notice served in like manner.

(3) A copy of any notice served under this Act on the occupier of any registered premises shall be sent to the council whose duty it is to enforce the provisions of this Act as respects those premises.

Interpretation.

7. In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say :—

"Agricultural produce" includes horticultural produce:

"British eggs" means eggs produced in the United Kingdom:

"Chemical storage" means storage for the purpose of preserving eggs by any process which does not alter the composition of the shells, including storage in any gas, vapour, or gaseous mixture:

"Covering" includes any vessel, box, crate, wrapper, tray, or other container:

"Egg" means an egg laid by a domestic fowl or domestic duck:

"Grade designation" means a grade designation prescribed under this Act:

"Label" includes any band or ticket:

"Minister" means the Minister of Agriculture and Fisheries:

"Prescribed" means prescribed by regulations made by the Minister under this Act:

"Quality," in relation to any articles, includes the state and condition of those articles:

"Registered premises" means premises for the time being registered in manner provided by this Act.

Application to Scotland.

8. In the application of this Act to Scotland, references to the Board of Agriculture for Scotland shall be substituted for references to the Minister of Agriculture

and Fisheries, references to a town council shall be substituted for references to a council of a county borough, and the expenses of any council shall be defrayed out of such rate as the council may appoint.

Saving for other Acts.

9. The provisions of this Act shall be in addition to and not in derogation of the provisions of any other enactment relating to or affecting merchandise marks or the sale of any article with respect to which this Act applies.

Short title and extent.

10.—(1) This Act may be cited as the Agricultural Produce (Grading and Marking) Act, 1928.

(2) This Act shall not extend to Northern Ireland.

CHAPTER 20.

An Act to amend the enactments relating to petroleum and to petroleum-spirit.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Amendment of 34 & 35 Vict. c. 105. s. 2.

1. For the definitions of the terms "harbour" and "harbour authority" contained in section two of the Petroleum Act, 1871, there shall be substituted the following definitions :—

The term "harbour" means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river, canal or inland navigation navigated by seagoing ships and, subject to the provisions of this Act, any dock :

The term "harbour authority" means any person or body of persons in whom are vested by or under any Act of Parliament powers and

duties of improving, maintaining or managing a harbour, so, however, that where, as respects any dock within a harbour, such powers and duties are separately vested by or under any Act of Parliament in any person or body of persons, that person or body shall as respects that dock be the harbour authority and the dock shall be deemed to be a separate harbour:

The term "dock" includes any pier, jetty or other place in or at which ships can ship or unship goods or passengers.

Amendment of 34 & 35 Vict. c. 105. s. 14.

2. Any Order in Council made by His Majesty under section fourteen of the Petroleum Act, 1871, applying any provisions of the Petroleum Acts, 1871 to 1926, to any substance, may direct that such provisions shall apply to the substance with such modifications, if any, as may seem to His Majesty to be desirable having regard to the nature of the substance to which the Order relates.

Repeal and re-enactment with amendments of 59 & 60 Vict. c. 36 s. 5.

3. Section five of the Locomotives on Highways Act, 1896 (which empowers a Secretary of State to make regulations as to the keeping and use of petroleum or of any other inflammable liquid or fuel for the purpose of light locomotives), shall cease to have effect and the following provisions shall have effect in lieu thereof:—

"(1) The Secretary of State may make regulations as to the keeping and use of petroleum-spirit by persons intending to use it for the purpose of any class of motor vehicles, motor boats, aircraft, or engines specified in the regulations, and any such regulations may exempt the keeping and use of petroleum-spirit by persons intending to use it for the purpose of any such class as aforesaid to which the regulations apply from the operation of any of the provisions of the Petroleum Acts, 1871 to 1928, relating to byelaws as to ships carrying petroleum-spirit, and as to the loading, conveyance, and landing of such spirit in and upon canals, notices by the owner or master of ships carrying petroleum-spirit, labels on vessels containing petroleum-spirit, licences

for keeping petroleum-spirit, and regulations as to the conveyance of petroleum-spirit by road.

"(2) All regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent forty days on which that House has sat next after such regulation is laid before it, praying that the regulation may be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new regulation.

"(3) If any person contravenes or attempts to contravene any regulation made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for each day on which the offence occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit in respect of which the offence was committed, and any vessel in which it is contained, be forfeited or otherwise dealt with in such manner as the court thinks fit."

Regulations as to classes of petroleum likely to be dangerous or injurious to health.

4.—(1) If the Secretary of State is satisfied that any class of petroleum-spirit is, by reason of the nature thereof or of any substance mixed therewith, likely to be dangerous or injurious to health either generally or in the case of any class of persons, he may make such regulations as appear to him to be reasonably practicable and to meet the necessity of the case, and in particular for—

(*a*) requiring the observance of such precautions as may be prescribed for the protection of persons employed or engaged in handling or using petroleum-spirit of that class in connection with any trade or business; and

(*b*) requiring persons selling to the public petroleum-spirit of that class to give, in such manner as may be prescribed, warning to purchasers of petroleum-spirit of that class as to the dangers

thereof and the precautions to be observed with respect thereto; and

(*c*) prohibiting the sale or use of petroleum-spirit which he may by order declare to be so dangerous or injurious to health that precautions for the protection of persons employed or engaged in handling or using such petroleum-spirit are impracticable; and

(*d*) the publication and supply of copies of the regulations; and

(*e*) the enforcement of the regulations in any district by the local authority empowered under the principal Act to grant petroleum-spirit licences in that district:

Provided that any such regulations extending to England shall be made after consultation with the Minister of Health.

(2) All regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent forty days on which that House has sat next after such regulation is laid before it, praying that the regulation may be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new regulation.

(3) If any person contravenes or attempts to contravene any regulation made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for each day on which the offence occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit in respect of which the offence was committed, and any vessel in which it is contained, be forfeited or otherwise dealt with in such manner as the court thinks fit.

Byelaws as to petroleum filling stations.

5.—(1) For the purpose of preserving for the enjoyment of the public the amenities of any rural scenery or of any place of beauty or historic interest or of any public park or pleasure promenade, or of any street or place which is of interest by reason of its picturesque

character, the council of any county or borough may make byelaws—

(*a*) regulating the appearance of petroleum filling stations; or

(*b*) prohibiting the establishment of petroleum filling stations

in any part of their area to which the byelaws apply, and, without prejudice to the generality of the foregoing provisions, any such byelaws regulating the appearance of petroleum filling stations may, in particular, require compliance with such provisions as may be contained in the byelaws as to the position, design, size, colour and screening of petroleum filling stations or of any parts thereof:

Provided that—

(i) as respects the City of London, the powers and duties conferred and imposed by this section shall be exercised and performed by the common council of the City of London instead of by the London County Council; and

(ii) no byelaws made under this section by the council of any county shall have effect in any borough within the county; and

(iii) nothing in any byelaws regulating the appearance of petroleum filling stations shall prevent the use in any place to which the byelaws apply of any pump or other apparatus approved for use in such places by the Secretary of State, and in making any such byelaws a council shall make provision for exempting any petroleum filling station established at the time of the making of the byelaws from any restrictions requiring structural alterations for such period not being less than two years from that time as they may think fit; and

(iv) in making any byelaws prohibiting the establishment of petroleum filling stations a council shall have regard to the need for reasonable facilities for the supply of petroleum in or near the part of their area to which the byelaws apply.

(2) Any part of the area of a council to which byelaws or a draft of any byelaws made under this section apply shall be distinctly marked and shown on plans to be signed by and deposited with the clerk of the council making the byelaws, and the said plans shall be at all reasonable times thereafter open for the inspection of the public without charge.

(3) No byelaws made under this section shall come into force until confirmed by the Secretary of State, and before submitting any such byelaws to the Secretary of State, the council by whom the byelaws were made shall, in such manner as may be directed by the Secretary of State, publish a draft thereof, together with notice of the place where the plans marked in accordance with the provisions of this section may be inspected, and of the intention of the council to apply for the confirmation of the byelaws.

(4) The Secretary of State may confirm any byelaws submitted to him under this section, with or without any modifications, and any byelaws so confirmed by the Secretary of State shall be published by the council by whom the byelaws were made in such manner as the Secretary of State may direct.

(5) Where byelaws made under this section are in force prohibiting the establishment of petroleum filling stations in any part of the area of a council, the council may, with a view to securing the removal of all such stations from that part of their area, serve upon every occupier of a petroleum filling station established therein before the date on which the byelaws came into force a notice requiring him to remove it within such period, not being less than six months after the service of the notice, as may be specified in the notice, and any such notice may be addressed to the "Occupier" without further name or description and may be served either by delivering it or leaving it at, or by sending it by post as a registered letter to, the usual or last known place of abode of the occupier, or if his place of abode is not known, by fixing it on some conspicuous part of the petroleum filling station:

Provided that any person upon whom such a notice is served shall be entitled to recover from the council by whom it was served any expenses reasonably incurred

by him in carrying out the directions contained in the notice, and shall, if he makes a claim within twelve months after the service of the notice, be entitled to recover from the council compensation for any loss sustained by him in direct consequence of the requirements of the notice, and any question in dispute as to whether compensation is payable under this subsection or as to the amount of any compensation so payable shall be determined by a single arbitrator appointed by agreement between the parties or, in default of such agreement, appointed by the Secretary of State.

(6) The occupier of any premises used or intended to be used as a petroleum filling station shall have power, notwithstanding anything in any conveyance or in any lease or other agreement, to do all such things as may be necessary for complying with the requirements of any byelaw made or notice served under this section; and where a notice has been served upon any person under this section the council by whom the notice was served may, with his consent, do on his behalf anything necessary for complying with the requirements of the notice.

(7) In the event of a contravention of any byelaw made or notice served under this section, the person contravening the byelaw or notice shall be liable on summary conviction to a fine not exceeding twenty pounds for each day on which the contravention occurs or continues, and if, after any person has been so convicted in respect of a contravention of any byelaw made under this section prohibiting the establishment of petroleum filling stations or in respect of a contravention of any notice served under this section requiring the removal of any such station, the petroleum filling station is not removed within such time as the court may allow, the council by whom the byelaw was made or the notice served shall have power to do all such acts as may be necessary for the removal thereof, and any expenses so incurred by a council in removing any petroleum filling station established in contravention of any such byelaw as aforesaid shall be recoverable from the person convicted summarily as a civil debt.

(8) Any expenses incurred by a county council under this section shall be defrayed as part of their expenses for general county purposes.

(9) The council of any urban district shall have power to enforce within their district any byelaws in force under this section, and any expenses incurred by a district council under this subsection shall be defrayed as part of their general expenses.

(10) In the application of this section to Scotland, the expression "borough" shall mean "burgh," and any expenses incurred by a county or town council under this section shall be defrayed out of such rate leviable by the council and payable by owners and occupiers in equal proportion as the council may determine.

Byelaws as to loading, conveyance and landing of petroleum-spirit in and upon canals.

6.—(1) Every canal company shall have power to make byelaws regulating the loading, conveyance and landing of petroleum-spirit in and upon the canal under their jurisdiction, and as to the precautions to be observed with respect thereto, and as to the due enforcement of the byelaws.

(2) No byelaws made under this section shall come into force until confirmed by the Minister of Transport (in this Act referred to as "the Minister"), and before submitting any such byelaws to the Minister, the canal company shall, in such manner as may be directed by the Minister, publish a draft thereof together with notice of their intention to apply for the confirmation of the byelaws.

(3) The Minister may confirm any byelaws submitted to him under this section with or without any modifications, and any byelaws so confirmed by the Minister shall be published by the canal company in such manner as the Minister may direct.

(4) If any person contravenes or attempts to contravene any byelaw made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for each day on which the offence occurs or continues.

51 & 52 Vict. c. 25.

(5) Section forty of the Railway and Canal Traffic Act, 1888 (which makes provision as to the byelaws of canal companies), shall not apply to byelaws made under this section.

Interpretation.

7. In this Act and for the purposes of the Petroleum Acts, 1871 to 1926, the following expressions

have the meanings hereby respectively assigned to them, that is to say :—

"Amenities," in relation to any place, includes any view of or from that place :

"Canal" and "canal company" have respectively the same meanings as in the Regulation of Railways Act, 1873 : 36 & 37 Vict. c. 48.

"Contravention" includes, in relation to any provision, a failure to comply with that provision, and the expression "contravene" shall be construed accordingly :

"Motor vehicles" includes all mechanically propelled vehicles intended or adapted for use on roads :

"Petroleum filling station" means any premises or place used or intended to be used by way of trade or for purposes of gain for fuelling motor vehicles with petroleum, and includes any building, advertisement, pump, or other apparatus in or used in connection with any such premises.

Drafting and minor amendments.

8. The amendments in the second column of the First Schedule to this Act (which relate to matters of drafting and to other matters of minor detail) shall be made in the enactments specified in the first column of that Schedule.

Amendment of 34 & 35 Vict. c. 105. s. 15, as regards Scotland.

9. Section fifteen of the Petroleum Act, 1871, shall, in so far as it relates to Scotland, cease to have effect, and the following provisions shall apply to the prosecution of any offence or the recovery of any penalty (in which expression any money or expenses directed to be recovered as penalties are included) under the Petroleum Acts, 1871 to 1926, or under this Act in Scotland :—

(1) Any offence may be prosecuted in a court of summary jurisdiction or on indictment and any penalty shall be recoverable on conviction by a court of summary jurisdiction or on indictment, provided that no court of summary jurisdiction shall, except in the case of an offence which involves a fine for every day on which the offence occurs or continues, have power to

impose a penalty exceeding fifty pounds and no court of summary jurisdiction other than the sheriff court shall have power to impose a penalty exceeding twenty pounds:

(2) The expression "court of summary jurisdiction" shall have the like meaning as in the Summary Jurisdiction (Scotland) Acts:

(3) Any petroleum, petroleum-spirit, or other substance, or thing ordered by a court to be forfeited may be sold or otherwise disposed of in such manner as the court shall direct:

(4) Any penalty recovered and the proceeds of any forfeiture sold shall be paid to the King's and Lord Treasurer's Remembrancer where the court is the sheriff court, to the county clerk where the court is the justice of the peace court, and to the treasurer of the burgh where the court is the burgh or police court.

Short title, citation, construction, extent and repeal.

10.—(1) This Act may be cited as the Petroleum (Amendment) Act, 1928, and this Act and the Petroleum Acts, 1871 to 1926, may be cited together as the Petroleum Acts, 1871 to 1928.

(2) Except where the context otherwise requires, references in this Act to the Petroleum Acts, 1871 to 1926, or to any of those Acts, shall be construed as references to those Acts as amended by this Act, and this Act shall be construed as one with those Acts.

(3) This Act shall not extend to Northern Ireland.

(4) The enactments specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule:

Provided that any regulations made under section five of the Locomotives on Highways Act, 1896, shall have effect as if made under section three of this Act, and in so far as any such regulations relate to any substance other than petroleum-spirit, the said section three shall be deemed to have been applied to that substance under section fourteen of the Petroleum Act, 1871.

SCHEDULES.

Section 8.

FIRST SCHEDULE.

MINOR AMENDMENTS.

Enactment to be amended.	Amendment.
The Petroleum Act, 1871:	
Section 4 - -	After the word "landing" there shall be inserted the words "and for providing "for the due enforcement of the bye-"laws" and after the word "section" where that word secondly occurs there shall be inserted the words "or that "such byelaws as are in force are "insufficient."
Section 6 - -	The words "by land or water" shall be omitted; for the words "the United "Kingdom" there shall be substituted the words "Great Britain"; after the word "exposed" in both places where that word occurs there shall be inserted the words "or offered"; after the words "attached thereto" there shall be inserted the words "or, where that "is impracticable, displayed near there-"to,"; for the words "stating the "description of the petroleum, with "the addition of" there shall be substituted the words "showing the words "'Petroleum-Spirit' and"; and at the end of the section there shall be inserted the following proviso:— "Provided that, for the purposes of the foregoing provision, petroleum-spirit carried on any motor-vehicle, ship, boat, or aircraft but intended to be used only for the purpose thereof shall not be deemed to be conveyed."

1ST SCH. —*cont.*

Enactment to be amended.	Amendment.
The Petroleum Act, 1871—*cont.*	
Section 9 - -	The words "shall be valid if signed by "two or more persons constituting the "local authority, or executed in any "other way in which other licences, if "any, granted by such authority, are "executed. Licences" shall be omitted.
Section 10 - -	For the words "under the hand or hands "of one or more of the persons consti- "tuting" there shall be substituted the words "signed by the clerk or secre- tary of"; after the words "ten days" there shall be inserted the words "or "within such further time as the Secre- "tary of State may allow," and after the words "as the case may be" there shall be inserted the words "shall be in "force for such time and be subject "to such provisions as to renewal as "may be specified in the licence and"
Section 11 - -	For the words "certified by the clerk or "some member" there shall be sub- stituted the words "signed by the "clerk or secretary"; the words "or "producing some other sufficient autho- "rity" shall be omitted; after the word "exposing" there shall be inserted the words "or offering"; the words "be "deemed to be a portion of the costs "of the proceedings against him and "shall" shall be omitted; for the word "accordingly" there shall be substituted the words "and shall be "recoverable as part of the costs of the "proceedings against him"; and the words "out of any funds for the "time being in their hands and, in case "the local authority are the justices, "out of the county rate" shall be omitted.
Section 12 - -	After the word "who," in both places where that word occurs, there shall be inserted the words ", by himself or by "anyone in his employ or acting by "his direction or with his consent."

1ST SCH. —*cont.*

Enactment to be amended.	Amendment.
The Petroleum Act, 1871—*cont.*	
Section 13 - -	After the word "exposed," in both places where that word occurs, there shall be inserted the words "or offered"; after the words "petroleum-spirit" in both places where they occur in the second and third paragraphs of the section, and after the word "petroleum," where it occurs in the said second paragraph, there shall be inserted the words "or vessel"; in the fourth paragraph of the section there shall be inserted after the word "place" the words "ship or vehicle"; for the words "to forfeit all" there shall be substituted the words "may be ordered by "the court to forfeit any"; and at the end of the section there shall be inserted the words "with or without any vessel "in which it is contained."
Section 15 - -	In the first paragraph, after the word "may" there shall be inserted the words "and, except in the case of an "offence which involves a penalty "exceeding fifty pounds, shall." In proviso 1, after the words "shall not," there shall be inserted the words "except in the case of an offence "involving a fine for every day on "which the offence occurs or con-"tinues"; and proviso 6 shall cease to have effect.
Section 16 - -	After the words "harbour authority," in each place where those words occur, there shall be inserted the words "or "canal company."
The Petroleum Act, 1926:	
Section 6 - -	After the word "exposes" there shall be inserted the words "or offers"; after the word "contravention" where that word secondly occurs in subsection (2) there shall be inserted the words "occurs or."

1ST SCH. —*cont.*

Enactment to be amended.	Amendment.
The Petroleum Act, 1926—*cont.*	
Section 7 - -	After the word "contravention" there shall be inserted the words "occurs or" and after the word "failure" there shall be inserted the words "occurs or."
Section 8 - -	The word "annually" shall be omitted, and for the words "in accordance with" there shall be substituted the words "at the rates shown in."
First Schedule -	For the initials "B.W.G." in all places where they occur in Part I. of the Schedule there shall be substituted the initials "I.W.G."; and at the end of the said Part I. there shall be inserted the words "In this Schedule 'I.W.G.' "means the denominations of stand- "ards approved by Order in Council "made under the Weights and Meas- "ures Act, 1878, and dated the "twenty-third day of August, eighteen "hundred and eighty-three, known as "the Imperial Wire Gauge." In the paragraph of Part I. of the Schedule entitled "*Oil cup thermometer*," in the sub-paragraph relating to "Immersion," for the figure "2·25" there shall be substituted the figure "2·4."
Second Schedule	For the words "Fee payable" there shall be substituted the words "Rate per "annum of fees payable."
Third Schedule -	In paragraph 1 for the words from "The "penalties to be annexed to any "breach" to "the breach of regulation has taken place" there shall be substituted the words "If any person "contravenes or attempts to contravene "any regulation made under this sec- "tion, he shall be liable on summary "conviction to a fine not exceeding "twenty pounds for each day on which "the offence occurs or continues, and "the court before whom any person is "convicted under this subsection may "order that the petroleum-spirit in "respect of which the offence was

1ST SCH. —*cont.*

Enactment to be amended.	Amendment.
The Petroleum Act, 1926—*cont.*	
Third Schedule—*cont.*	" committed and any vessel in which " it is contained be forfeited or other- " wise dealt with in such manner as the " court thinks fit." In paragraph 3, for the words " incur a penalty " there shall be substituted the words " be liable on summary con- " viction to a fine "; and after the word "failure," where that word secondly occurs, there shall be inserted the words " occurs or ". In paragraph 4, for the words " this Act " is " there shall be substituted the words " the provisions of this Act or " of any regulations made thereunder " are " and after the words " this Act " where those words secondly occur there shall be inserted the words " or of any " regulations made thereunder "; and after the word " fine " there shall be inserted the words " not exceeding fifty " pounds, or on conviction on indict- " ment to a fine ",

Section 10.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
34 & 35 Vict. c. 105.	Petroleum Act, 1871	In section six the words " by " land or water "; in section nine the words " shall be valid " if signed by two or more of " the persons constituting the " local authority, or executed " in any other way in which " other licences, if any, gran- " ted by such authority are " executed. Licences "; in section eleven the words "or

2ND SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
34 & 35 Vict. c. 105—*cont.*	Petroleum Act, 1871 —*cont.*	" producing some other suffi- " cient authority," the words " be deemed to be a portion " of the costs of the proceed- " ings against him and shall," and the words " out of any " funds for the time being in " their hands, and in case the " local authority are the " justices, out of the county " rate "; in section fourteen the words from " subject to " the following qualifica- " tions " to the end of the section. In section fifteen, proviso 6.
59 & 60 Vict. c. 36.	Locomotives on Highways Act, 1896.	Section five.
16 & 17 Geo. 5. c. 25.	Petroleum Act, 1926	In section eight the word " annually."

CHAPTER 21.

An Act to amend the Dogs Act, 1906.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Owners of dogs to be liable for injury to poultry. 6 Edw. 7. c. 32.

1.—(1) The Dogs Act, 1906 (hereinafter referred to as " the principal Act "), shall have effect as if section one thereof (which imposes liabilities on the owner of a dog for injuries done by that dog to cattle) applied to injuries done to poultry as it applies to injuries done to cattle; and accordingly the words " or poultry " shall be inserted in that section after the word " cattle " in both places where that word occurs.

(2) For the purposes of this section and of section one of the principal Act, the expression "poultry" shall have the meaning assigned to it by the Poultry Act, 1911.

1 & 2 Geo. 5. c. 11. Delivery of stray dogs to police.

2. Section four of the principal Act shall be repealed, and the following section shall be substituted therefor:—

"**4.**—(1) Any person (in this section referred to as 'the finder') who takes possession of a stray dog shall forthwith either—

"(*a*) return the dog to its owner; or

"(*b*) take the dog to the police station which is nearest to the place where the dog was found and inform the police officer in charge of that station where the dog was found.

"(2) Where a dog has been so taken to a police station then—

"(*a*) if the finder desires to keep the dog, he shall inform the said police officer of his name and address, and the said police officer shall make out in duplicate a certificate in such form as may be prescribed by the Secretary of State stating the description of the dog, the place where it was found, the date on which it was brought to the police station, the name and address of the finder, and shall give one copy of the certificate to the finder and retain the other, and thereupon the finder may remove the dog, but shall be under an obligation to keep it for not less than one month;

"(*b*) if the finder does not desire to keep the dog, the said police officer shall treat it as if it had been seized by him in pursuance of section three of this Act.

"(3) If the finder fails to comply with any of the provisions of this section, he shall be liable on summary conviction to fine not exceeding forty shillings."

Amendment of s. 6 of principal Act.

3. Section six of the principal Act (which provides that an owner of cattle shall not leave their carcases unburied in a place to which dogs can gain access) shall apply to a person having the control of cattle as it

applies to an owner of cattle; and accordingly the words "or under his control" shall be inserted in that section after the words "belonging to him."

Short title and application.

4.—(1) This Act may be cited as the Dogs (Amendment) Act, 1928, and this Act and the principal Act may be cited together as the Dogs Acts, 1906 to 1928.

(2) This Act shall not apply to Northern Ireland.

CHAPTER 22.

An Act to amend the law relating to solicitors.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Employment of persons struck off the roll or suspended.

1.—(1) No solicitor shall in connection with his practice as a solicitor without the written permission of the Society employ or remunerate any person who to the knowledge of such solicitor is disqualified from practising as a solicitor by reason of the fact that he has been struck off the roll of solicitors otherwise than at his own request or is suspended from practising as a solicitor.

(2) Any such permission may be given for such period and upon and subject to such terms and conditions as the Society may think fit.

(3) Any solicitor aggrieved by the refusal of the Society to grant any such permission as aforesaid or by any terms and conditions attached by them to the grant thereof may appeal to the Master of the Rolls, who may confirm the refusal or the terms and conditions, as the case may be, or may, in lieu of the Society, grant such permission as aforesaid for such a period and upon and subject to such terms and conditions as he may think fit.

(4) If any solicitor acts in contravention of the provisions of this section or of the terms and conditions upon or subject to which any permission has been given thereunder, he shall be liable to be dealt with in like manner as if he had acted in contravention of the provisions of section thirty-two of the Solicitors Act, 1843, so, however, that, upon any application to strike a solicitor

6 & 7 Vict. c. 73.

off the roll in respect of any contravention of the provisions of this Act, the powers of the Committee constituted under section twelve of the Solicitors Act, 1888, shall, without prejudice to their powers as to making orders as to costs, include power, in lieu of striking the solicitor off the roll, to order him to be suspended from practice for such period as they may think fit.

51 & 52 Vict. c. 65.

Penalty for failure to disclose.

2.—(1) Any person who, whilst he is disqualified from practising as a solicitor by reason of the fact that he has been struck off the roll of solicitors otherwise than at his own request or is suspended from practising as a solicitor, seeks or accepts employment by a solicitor in connection with that solicitor's practice without previously informing that solicitor that he is so disqualified as aforesaid shall, on summary conviction, be liable for each offence to a fine not exceeding ten pounds.

(2) Notwithstanding anything in the Summary Jurisdiction Acts, proceedings under this section may be commenced at any time before the expiration of six months after the first discovery of the offence by the prosecutor, but no such proceedings shall be commenced except by or with the consent of the Attorney-General.

Interpretation, short title and extent.

3.—(1) In this Act "the Society" means the Law Society, and anything authorised to be done by the Society under this Act may be done by the Council of the Society on their behalf.

(2) This Act may be cited as the Solicitors Act, 1928, and the Solicitors Acts, 1839 to 1922, and this Act may be cited together as the Solicitors Acts, 1839 to 1928.

(3) The provisions of this Act shall not extend to Scotland or to Northern Ireland.

CHAPTER 23.

An Act to approve an Agreement concluded between His Majesty and the Sultan of the State and Territory of Johore.

[3rd August 1928.]

WHEREAS an Agreement, which is set out in the Schedule to this Act, has been concluded between His Majesty and the Sultan of the State and Territory

of Johore with respect to the boundary between the territorial waters of the Settlement of Singapore and those of the said State and Territory:

And whereas it is provided by the said Agreement that it shall remain without force or effect until it has received the approval of Parliament:

And whereas it is expedient that the approval of Parliament should be given to the said Agreement:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. The approval of Parliament is hereby given to the said Agreement. Approval of Agreement.

2. This Act may be cited as the Straits Settlements and Johore Territorial Waters (Agreement) Act, 1928. Short title.

SCHEDULE.

AGREEMENT made between His Excellency Sir HUGH CHARLES CLIFFORD, M.C.S., Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Grand Cross of the Most Excellent Order of the British Empire, Governor and Commander-in-Chief of the Colony of the Straits Settlements, on behalf of His Britannic Majesty and His Highness IBRAHIM, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Commander of the Most Excellent Order of the British Empire, BIN ALMARHOM SULTAN ABU BAKAR, Sultan of the State and Territory of Johore:

WHEREAS by Article II of the Treaty of the 2nd day of August 1824, made between the Honourable the English East India Company on the one side and Their Highnesses the Sultan

and Tumungong of Johore on the other, Their said Highnesses did cede in full sovereignty and property to the said Company, their heirs and successors for ever, the Island of Singapore together with certain adjacent seas, straits and islets :

And whereas His Britannic Majesty is the successor of the Honourable the English East India Company :

And whereas His Britannic Majesty in token of the friendship which he bears towards His Highness Ibrahim bin Almarhom Sultan Abu Bakar, Sultan of the State and Territory of Johore, is desirous that certain of the said seas, straits and islets shall be retro-ceded and shall again form part of the State and Territory of Johore :

Now, therefore, it is agreed and declared as follows :—

ARTICLE I.

The boundary between the territorial waters of the Settlement of Singapore and those of the State and Territory of Johore shall, except as hereafter specified in this Article, be an imaginary line following the centre of the deep-water channel in Johore Strait, between the mainland of the State and Territory of Johore on the one side and the Northern Shores of the Islands of Singapore, Pulau Ubin, Pulau Tekong Kechil, and Pulau Tekong Besar on the other side. Where, if at all, the channel divides into two portions of equal depth running side by side, the boundary shall run midway between these two portions. At the Western entrance of Johore Strait, the boundary, after passing through the centre of the deep-water channel Eastward of Pulau Merambong, shall proceed seaward, in the general direction of the axis of this channel produced, until it intersects the 3-mile limit drawn from the low water mark of the South Coast of Pulau Merambong. At the Eastern entrance of Johore Strait, the boundary shall be held to pass through the centre of the deep-water channel between the mainland of Johore, Westward of Johore Hill, and Pulau Tekong Besar, next through the centre of the deep-water channel between Johore Shoal and the mainland of Johore, Southward of Johore Hill, and finally turning Southward, to intersect the 3-mile limit drawn from the low water mark of the mainland of Johore in a position bearing 192 degrees from Tanjong Sitapa.

The boundary as so defined is approximately delineated in red on the map annexed hereunto and forming part of this Agreement. Should, however, the map, owing to alterations in the channels, &c., appear at any time to conflict with the text of this Agreement, the text shall in all cases prevail.

ARTICLE II.

Subject to the provisions of Article I hereof, all those waters ceded by Their Highnesses the Sultan and Tumungong of Johore under Treaty of the 2nd of August, 1824, which are within three nautical miles of the mainland of the State and Territory of Johore measured from low water mark shall be deemed to be within the Territorial waters of the State and Territory of Johore.

ARTICLE III.

All islets lying within the Territorial waters of the State and Territory of Johore, as defined in Articles I and II hereof, which immediately prior to this Agreement formed part of His Britannic Majesty's dominions, are hereby ceded in full sovereignty and property to His Highness the Sultan of the State and Territory of Johore, his heirs and successors for ever.

ARTICLE IV.

This Agreement shall remain without force or effect until it has received the approval of the British Parliament.

IN WITNESS whereof His Excellency Sir Hugh Charles Clifford, M.C.S., Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Grand Cross of the Most Excellent Order of the British Empire, and His Highness IBRAHIM, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Commander of the Most Excellent Order of the British Empire, BIN ALMARHOM SULTAN ABU BAKAR have set their respective seals and signatures.

Dated at Singapore, this 19th day of October 1927.

HUGH CLIFFORD, M.C.S.,
Governor and Commander-in-Chief.

IBRAHIM.

Witnesses :
J. D. HALL.
J. HUGGINS.

Witnesses :
(Signed) ABDULLAH BIN JAAFAR,
Dato' Mentri Besar,
Johore.

(Signed) HAJI MOHAMED SAID BIN HAJI SULEIMAN, Captain,
Private Secretary to H.H. the Sultan.

CHAPTER 24.

An Act to make miscellaneous amendments in the law applicable to Northern Ireland.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Provisions as to the Supreme Court. 10 & 11 Geo. 5. c. 67.

1. It is hereby declared that the reservation in section forty-seven of the Government of Ireland Act, 1920 (in this Act referred to as "the principal Act") of matters relating to the Supreme Court of Northern Ireland shall not preclude the Parliament of Northern Ireland from conferring on the rule-making authority power to make rules regulating procedure and distribution of business in the Supreme Court in regard to matters within the jurisdiction of that Parliament, or from conferring on the Supreme Court jurisdiction to hear and determine appeals from, and questions of law on cases stated for its opinion by, any inferior court or other tribunal, and power to direct any such court or tribunal to state such a case.

Explanation of restrictions in s. 4 of principal Act.

2.—(1) The restrictions contained in section four of the principal Act on the power of the Parliament of Northern Ireland to make laws shall not be construed as preventing that Parliament making laws for the purpose of ensuring that live stock and agricultural produce (or any class thereof) shall not be sent to Great Britain, the Isle of Man or the Irish Free State, except under such regulations as to standards of quality, inspection or compulsory insurance as may be made by or under the authority of that Parliament.

(2) The said restrictions shall not extend, and shall be deemed never to have extended, so as to prevent the Parliament of Northern Ireland making laws with respect to the construction, carrying out or alteration of any works on or under or over any part of the seashore whether or not vested in the Crown, or the carrying out of dredging operations, or the deposit or removal of

materials on or from any such seashore, if the consent of the Board of Trade (and, where the seashore comprises foreshore the management whereof is vested in the Commissioners of Crown Lands, also the consent of those Commissioners) has been obtained ; and the recital in an Act passed by that Parliament that any such consent has been obtained shall be sufficient evidence of the fact recited unless the contrary is proved; and the exercise of administrative powers by the Government of Northern Ireland in connection with such matters as aforesaid and in relation to byelaws affecting the foreshore shall be subject to the like consent.

In the case of an Act passed by the Parliament of Northern Ireland before the passing of this Act, the consent of the Board of Trade or Commissioners of Crown Lands may be obtained after the passing of this Act, and may be signified by an order of the said Board or Commissioners.

Where under the Landed Estates Court (Ireland) Act, 1858, or any Act amending that Act, or under the Land Purchase Acts, an application is made for the sale or conveyance of or for a declaration of title as to any land in Northern Ireland, and the land includes any part of the foreshore or land immediately abutting thereon, or where an application is made to any department of the Government of Northern Ireland, for any consent, approval, order, licence, loan or other matter which may, or for any purpose which may, affect the foreshore, or land immediately abutting thereon, notice of the application shall be given by the court or the department concerned, to the Board of Trade and the Commissioners of Crown Lands. 21 & 22 Vict. c. 72.

(3) The said restrictions shall not be construed as preventing the Parliament of Northern Ireland for the purpose of the consolidation of a branch of the statute law whose general subject matter is within the powers of that Parliament, repealing and re-enacting any enactments of the Parliament of the United Kingdom, which form a part of that branch of the statute law, but relate to matters in respect of which the Parliament of Northern Ireland have not power to make laws.

(4) Notwithstanding the said restrictions, the Parliament of Northern Ireland shall be deemed always to

have had power to confer a right to take proceedings in a county court in Northern Ireland for the purpose of recovering any compensation in respect of an injury to a master, seaman, apprentice to the sea service, apprentice in the sea-fishing service, or pilot, to which any person may be entitled under subsection (1) or subsection (3) of section thirty-five of the Workmen's Compensation Act, 1925, passed by the Parliament of the United Kingdom, in any case in which if the injury had occurred before the establishment of the Parliament of Northern Ireland proceedings could have been taken in a county court having jurisdiction in some county now forming part of Northern Ireland under section seven of the Workmen's Compensation Act, 1906, and the Rules of Court made under that Act.

15 & 16 Geo. 5. c. 84.

6 Edw. 7. c. 58.

(5) Where an Act of the Parliament of Northern Ireland provides for the imposition on any persons of an obligation to afford facilities to any Government department administering matters declared by the principal Act to be reserved matters or contains provisions for the protection of any such Government department, the said restrictions shall not extend and shall be deemed never to have extended so as to prevent the Parliament of Northern Ireland from prescribing the method of determining disputes with reference to such obligation or protection.

Administration of intestates estates devolving on the Crown.

3.—(1) Where His Majesty becomes, or has before the commencement of this Act become, entitled in right of His Crown to any real or personal estate in Northern Ireland of an intestate, the court shall on application being made on that behalf grant administration of that estate to a nominee of His Majesty, and if His Majesty is pleased in accordance with the Treasury Solicitor Act, 1876, by warrant under His Royal Sign Manual to nominate for that purpose the Treasury Solicitor, the nominee shall be the Treasury Solicitor, or if the warrant so provides, some person nominated in that behalf by the Treasury Solicitor, and the person so nominated by the Treasury Solicitor may be the Chief Crown Solicitor for Northern Ireland, and the Treasury Solicitor Act, 1876, shall apply accordingly and shall be deemed to extend to real as well as to personal estate:

39 & 40 Vict. c. 18.

Provided that this provision shall not prevent the grant of administration of such personal estate to any

other person in any case where the Treasury Solicitor or other nominee has not made and has signified his intention not to make such an application.

(2) In so far as the estate of the intestate to which His Majesty becomes, or has become, entitled as aforesaid consists of or comprises real estate to which the intestate was entitled for an interest not ceasing on his death, it shall, upon the grant to such a nominee of such administration as aforesaid, devolve upon and vest in the administrator in like manner as if it were a chattel real, and all powers, duties, rights, equities, obligations and liabilities of a personal representative with respect to chattels real shall attach to such administrator and shall have effect with respect to the real estate so vested in him:

Provided that nothing herein contained shall alter or affect the order in which real and personal estates respectively are applicable in or towards the payment of funeral or testamentary expenses, debts or legacies.

(3) Neither the Treasury Solicitor nor the Chief Crown Solicitor for Northern Ireland acting on the nomination of the Treasury Solicitor shall, when applying for or obtaining administration for the use or benefit of His Majesty under this section, be required to give an administration bond, nor shall he be required to deliver, nor shall the court or the Ministry of Finance for Northern Ireland be entitled to receive, in connection with any such application or grant of administration, any affidavit, statutory declaration, account, certificate or other statement verified on oath; but he shall deliver, and the court and the said Ministry respectively shall accept, in lieu thereof, an account or particulars of the estate of the intestate, signed by him or on his behalf.

(4) Any grant of administration of the personal estate of an intestate to the Chief Crown Solicitor for Northern Ireland made before the passing of this Act is hereby confirmed, and where such a grant has been made and the estate of the intestate included real as well as personal estate to which His Majesty became entitled in right of His Crown, the court shall on application being made for the purpose extend the grant so as to cover such real estate.

(5) In this section, unless the context otherwise requires—

"Intestate" includes a person who leaves a will but dies intestate as to some beneficial interest in his real estate, or, if probate of the will is not granted to an executor, in his personal estate:

"Administration" means letters of administration of a deceased person, whether general or limited:

"The court" means the High Court of Justice in Northern Ireland:

The interest of a deceased person under a joint tenancy shall be deemed an interest ceasing on his death.

Amendment of Land Purchase Acts.

4.—(1) Notwithstanding anything in the Land Purchase Acts, the Land Purchase Commission, Northern Ireland, may for the purposes of the distribution of purchase money direct payment of a claim if of opinion that the title thereto though imperfect is nevertheless such as would make it improbable that any claim adverse thereto could be sustained.

(2) The Commission shall be entitled to act on the evidence of title submitted by a claimant without being required to enquire as to any estate, right, claim or interest undisclosed thereby which may at the time of the distribution of the purchase money be subsisting or capable of arising.

(3) Where a person within the time allowed by this section proves to the satisfaction of the Commission that he or the person from whom he derives title was entitled to claim to participate in the distribution of purchase money, and that such claim was undisclosed at the time of the distribution, he shall be entitled to be paid by the Commission a sum equal to the value of his claim:

Provided that a person shall not be entitled to compensation under this section where he or the person from whom he derives title has caused or substantially contributed to the loss by any act, neglect or default of himself or his agent.

(4) The time allowed by this section shall be six years from the date of the distribution of the purchase money, or from the date after the distribution of the

purchase money when the claimant or the person from whom he derives title first knew or might with reasonable diligence have ascertained the existence of the claim:

Provided that—

(*a*) where the claimant was on the date of the distribution of the purchase money an infant his claim may be made within six years from the time when he attains full age; and

(*b*) where any person interested is entitled as a proprietor of a charge or as a mortgagee the claim by him may be made within six years from the last payment in respect of principal or interest; and

(*c*) where any person interested is the owner of a superior interest his claim may be made within six years from the date of the last payment in respect of such superior interest.

(5) This section shall be construed as one with the Land Purchase Acts and may be cited with those Acts.

Short title and construction.

5. This Act may be cited as the Northern Ireland (Miscellaneous Provisions) Act, 1928, and, save as otherwise expressly provided, shall be construed as one with the principal Act.

CHAPTER 25.

An Act to make provision with respect to the representation of the University of Reading in Parliament. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Representation of University of Reading in Parliament. 7 & 8 Geo. 5. c. 64.

1. The provisions of the Representation of the People Act, 1918, shall be read and have effect as if in the Third Part of the Ninth Schedule to that Act the University of Reading were added to the combination of universities consisting of the University of Durham, the Victoria University of Manchester, the University of Liverpool, the University of Leeds, the University

of Sheffield, the University of Birmingham and the University of Bristol.

Short title.

2. This Act may be cited as the Representation of the People (Reading University) Act, 1928, and shall be included among the Acts which may be cited together as the Representation of the People Acts.

CHAPTER 26.

An Act to amend the provisions of the Supreme Court of Judicature (Consolidation) Act, 1925, relating to probate registrars and registries, and certain other matters, and to amend the law with respect to the constitution of the Judicial Committee of the Privy Council, and otherwise with respect to the administration of justice and matters connected therewith.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

AMENDMENTS OF 15 & 16 GEO. 5. C. 49, AS TO PROBATE REGISTRARS AND REGISTRIES.

Qualification of probate and district probate registrars, and tenure, &c. of district probate registrars.

1.—(1) The following subsection shall be substituted for subsection (3) of section one hundred and twenty-six of the Supreme Court of Judicature (Consolidation) Act, 1925 (in this Act referred to as "the principal Act"):—

"(3) A person shall not—

(*a*) be qualified to be appointed a probate registrar, unless he is a practising barrister or solicitor of not less than ten years' standing, or a district probate registrar of not less than five years' standing, or has

served not less than ten years as a clerk in the principal probate registry: 15 & 16 Geo. 5. c. 49.

(*b*) be qualified to be appointed a district probate registrar unless he is a practising barrister or solicitor of not less than five years' standing, or a probate registrar, or has served not less than ten years as a clerk in the principal probate registry or a district probate registry."

(2) In Part I. of the Third Schedule to the principal Act after the words "Registrar, Probate Division" there shall be added the words "(not including a district probate registrar)," and the principal Act shall be deemed as from the commencement thereof to have had effect as if the said words had been contained therein as originally enacted.

(3) The following subsection shall be added at the end of section one hundred and nineteen of the principal Act:—

"(3) This section shall in relation to a district probate registrar have effect as if for the words 'if appointed since the commencement of the Supreme Court of Judicature Act, 1884,' there were substituted the words 'if appointed on or after the first day of October, nineteen hundred and twenty-eight'." 47 & 48 Vict. c. 61.

(4) The following new section shall be inserted after section one hundred and twenty-eight of the principal Act:—

"128A.—(1) A district probate registrar shall be an officer of the Supreme Court, and (except in the case of a part-time or provisional registrar) shall be deemed for all purposes to be a permanent civil servant of the State.

(2) If in any case it appears to the President of the Probate Division that the business to be performed in any district probate registry is not such as to require the services of a whole-time registrar, he may, notwithstanding anything in this Act, appoint a person to act as part-time registrar, and a person so appointed shall be entitled to a salary under this Part of this Act, notwithstanding that he has been admitted to his

office without a certificate from the Civil Service Commissioners.

(3) On a vacancy occurring in the office of a district probate registrar, any person, being a person qualified for appointment as district probate registrar, may be appointed to act as provisional district probate registrar for such period, not exceeding six months from the date on which the vacancy occurs, as the President of the Probate Division may direct and with such remuneration as the President, with the concurrence of the Treasury, may determine."

(5) In section one hundred and twenty of the principal Act (which provides that officers of the Supreme Court shall not practise as barristers or solicitors) there shall be substituted for the words "district probate registrars" the words "any part-time district probate registrars."

Temporary provision as to retiring allowances of district probate registrars.

2.—(1) The following provisions shall have effect in relation to any district probate registrar who was appointed before the date of the commencement of this Part of this Act and who, having either before that date or within such period after that date as the President of the Probate, Divorce and Admiralty Division of the High Court, with the concurrence of the Treasury, may prescribe, applied to be allowed to retire from his office, is allowed by the President, with the concurrence of the Treasury, to retire therefrom at some specified date, and so retires:—

(*a*) If the registrar is one to whom a certificate has been issued by the Civil Service Commissioners, he shall, in addition to the annual compensation allowance for which he may be eligible under the Superannuation Acts, 1834 to 1919, be entitled to a lump sum equal to whichever of the two following amounts is the less, that is to say:—

(i) the amount of the difference between the capitalised value of that annual allowance and the capitalised value of two-thirds of the annual salary on which the said annual allowance is computed (both the said values being calculated in accordance with the tables for

life annuities issued by the National Debt Commissioners); or

(ii) the amount of the annual salary of the registrar at the date of his retirement;

(*b*) If the registrar is one in whose case a certificate has not been so issued, the Treasury may grant to him by way of compensation such gratuity, not exceeding twice the amount of the salary received by him during his last year of employment, as may seem to them just:

Provided that in the case of a registrar who has not been required to devote his whole time to his employment as a registrar, the foregoing provision shall have effect as if one-and-a-half times the amount of the salary were substituted for twice the amount of the salary.

(2) The decision of the Treasury on any question which arises as to the application of this section to any person, or as to the amount of the compensation allowance, lump sum or gratuity to which a person to whom this section applies is entitled, shall be final, and for the purposes of calculating the amount of the compensation allowance, lump sum or gratuity to be granted to any such person the annual salary of that person at the date of his retirement and for each of the last three years of his employment shall be deemed to include an amount equal to the average annual amount of any agency fees received by him during the three years ending on the thirty-first day of December, nineteen hundred and twenty-five, and any amount so included shall be deemed to have been wholly paid out of moneys provided by Parliament.

Appointment and status of clerks in district probate registries.

3. The following subsection shall be substituted for subsection (2) of section one hundred and nine of the principal Act:—

"(2) The clerks in a district probate registry shall be appointed by, and shall be removable by, the President of the Probate Division, and shall accordingly be deemed (subject always to the provisions of this Act) to be officers of the Supreme Court:

Provided that the provisions as to officers of the Supreme Court contained in subsection (1)

of section one hundred and ten, section one hundred and eleven and subsection (1) of section one hundred and eighteen of this Act shall not have effect in relation to such clerks, and notwithstanding anything in section one hundred and nineteen of this Act any such clerk shall, if the President with the approval of the Treasury so directs, be entitled to a salary under this Part of this Act notwithstanding that he has been admitted to his office without a certificate from the Civil Service Commissioners."

Superannuation allowances of clerks in district probate registries.

4. The following section shall be inserted after section one hundred and nine of the principal Act:—

"109A.—(1) Subject to the provisions of this section, employment as a clerk in a district probate registry shall, on whatever date the employment commenced, be deemed to be for all purposes employment in the civil service of the State, and if a certificate has been issued to him by the Civil Service Commissioners allowances may be granted in his case accordingly under the Superannuation Acts, 1834 to 1919:

Provided that, except in so far as the Treasury may direct, no account shall be taken for the purposes of this section of service before the issue of the certificate.

(2) Where a person who was immediately before the first day of October, nineteen hundred and twenty-eight, employed as a clerk in a district probate registry is required by reason only of his having attained any age to retire from service as such a clerk, the Treasury may, if he has been required to devote his whole time to employment as such a clerk and if he had attained the age of fifty-five years before the eighteenth day of January, nineteen hundred and twenty-seven, grant to him by way of compensation such gratuity, not exceeding twice the amount of the salary received by him during his last year of employment, as may seem to them just.

(3) Where any person to whom by virtue of this section any allowance or gratuity may be granted has during the whole or any part of the

three years immediately preceding his retirement been in receipt of agency fees, his annual salary for those three years or that part of those three years shall, for the purposes of this section, be deemed, if the Treasury so direct, to include an amount not exceeding the average annual amount of any agency fees received by him during the three years ending on the thirty-first day of December, nineteen hundred and twenty-five, or, in the case of a clerk whose grade was changed at any time between the first day of January, nineteen hundred and twenty-three, and the eighteenth day of January, nineteen hundred and twenty-seven, during a period of three years ending on such later date as the Treasury may think proper to fix, and any amount so included shall be deemed to have been wholly paid out of moneys provided by Parliament.

(4) The decision of the Treasury on any question which arises as to the application of this section to any person or as to the amount of any superannuation allowance or gratuity thereunder shall be final."

Commencement.

5. This Part of this Act shall come into operation on the first day of October, nineteen hundred and twenty-eight.

PART II.

GENERAL AMENDMENTS OF 15 & 16 GEO. 5. C. 49.

Jurisdiction of Divisions of High Court.

6. The following subsection shall be inserted at the end of section four of the principal Act:—

"(4) Without prejudice to the provisions of this Act relating to the distribution of business in the High Court, all jurisdiction vested in the High Court under this Act shall belong to all the Divisions alike."

Power of Lord Chancellor to direct that business shall cease to be

7. After section sixty of the principal Act there shall be inserted the following section:—

"60A.—(1) Where by any enactment, rule or order any proceedings are directed to be transacted or disposed of by or under the direction of a special judge or judges of the High Court,

assigned to special judge.

the Lord Chancellor may, if at any time it appears to him desirable so to do, with a view to the more convenient administration of justice, by order direct that notwithstanding any such enactment, rule or order such proceedings may be transacted and disposed of by or under the direction of any one or more of the judges of the High Court:

Provided that an order shall not be made under this subsection except with the concurrence of the President of the Division to which the jurisdiction with respect to the proceedings is at the time assigned."

"(2) Any order made under this section may at any time be revoked, varied or amended by a subsequent order so made."

Amendment of s. 99 of principal Act.

8. Section ninety-nine of the principal Act (which relates to rules of court) shall be amended as follows:—

(1) At the end of paragraph (*d*) of subsection (1) thereof there shall be inserted the words "and "for providing that any interlocutory applica- "tion to be made in connection with or for the "purpose of any appeal or proposed appeal "to be heard by a divisional court shall be "heard and disposed of before a single judge"; and

(2) After the words "High Court" in paragraph (*f*) of subsection (1) thereof there shall be inserted the words "and the procedure on appeals from "any court or person to the Court of Appeal "or the High Court, and the procedure in con- "nection with the transfer of proceedings from "any inferior court to the High Court or from "the High Court to an inferior court".

Amendment of s. 162 of principal Act.

9. In section one hundred and sixty-two of the principal Act (which makes provision with respect to the exercise of the discretion of the court in granting administration), the following proviso shall be substituted for the proviso to subsection (1) thereof:—

"Provided that—

(*a*) where the deceased died wholly intestate as to his estate, administration shall be granted to some one or more persons interested in the residuary estate of the deceased, if they

make an application for the purpose, and as regards lands settled previously to the death of the deceased, be granted to the trustees, if any, of the settlement, if willing to act; and

(*b*) if, by reason of the insolvency of the estate of the deceased or of any other special circumstances, it appears to the court to be necessary or expedient to appoint as administrator some person other than the person who, but for this provision, would by law have been entitled to the grant of administration, the court may in its discretion, notwithstanding anything in this Act, appoint as administrator such person as it thinks expedient, and any administration granted under this provision may be limited in any way the court thinks fit;"

and the principal Act shall be deemed always to have had effect as if the proviso hereby directed to be inserted had been contained in the said subsection (1) as originally enacted.

Amendment of s. 169 of principal Act.

10. Section one hundred and sixty-nine of the principal Act (which relates to the resealing of Irish grants) shall be amended by inserting after the words "Northern Ireland" in subsection (1) thereof the words "in respect of the personal estate of a person who died "domiciled in Northern Ireland," and by inserting after the words "together with the grant" in subsection (3) thereof the words—

"(*a*) a certificate under the hand of the proper officer of the High Court of Justice in Northern Ireland that a bond has been given to that Court in a sum sufficient to cover the property in England as well as in Northern Ireland in respect of the grant to be resealed; and

"(*b*)"

Places for deposit of original wills and other documents.

11. The following shall be substituted for section one hundred and seventy of the principal Act (which provides that there shall be one place for the deposit of original wills and certain other documents):—

"170. All original wills and other documents which are under the control of the High Court

either in the principal probate registry or in any district probate registry, shall be deposited and preserved in such places as the President of the Probate Division, with the consent of the Lord Chancellor, may direct, and any wills or other documents so deposited shall, subject to the control of the High Court and the provisions of probate rules and orders, be open to inspection."

Provisions as to bonds given under order of court.

12. The following section shall be inserted after section two hundred and nineteen of the principal Act:—

"219A.—(1) A bond to be given by any person under or for the purposes of any order of the Court of Appeal or the High Court shall be given, except where otherwise expressly provided in this Act, in such form and to such officer of the court, and by such official name, as may be prescribed, with, if the court so requires, one or more sureties, and that officer shall as such have power to enforce any such bond or to assign it, in accordance with the provisions of this section to some other person.

(2) Where by rules of court made for the purposes of this section an officer is at any time substituted for the officer theretofore prescribed as the officer to whom bonds of any class are to be given, such rules may provide that bonds of that class given before the rules come into operation shall have effect as if the official name of the substituted officer were therein inserted in lieu of that of the officer theretofore prescribed.

(3) Where it appears to the satisfaction of the court that the condition of a bond given in accordance with the provisions of this section has been broken, the court may, on an application in that behalf, order that the bond shall be assigned to such person as may be specified in the order and the person to whom the bond is ordered to be assigned shall be entitled by virtue of the order to sue thereon in his own name as if it had been originally given to him, and to recover thereon as trustee for all persons interested the full amount recoverable in respect of the breach of the condition thereof."

PART III.

JUDICIAL COMMITTEE.

Repeal of limit on number of dominion judges who may be members of Judicial Committee. 58 & 59 Vict. c. 44. 3 & 4 Geo. 5. c. 21.

13. So much of the Judicial Committee (Amendment) Act, 1895, as imposes a limit on the number of persons who may become members of the Judicial Committee of the Privy Council by reason of that Act, as amended by any subsequent enactment shall cease to have effect, and accordingly subsection (2) of section one of that Act and subsections (1) and (3) of section three of the Appellate Jurisdiction Act, 1913, shall be repealed.

PART IV.

MISCELLANEOUS PROVISIONS AS TO MATTERS CONNECTED WITH THE ADMINISTRATION OF JUSTICE.

Tenure of office, precedence and qualification of Vice-Chancellor of County Palatine of Lancaster.

14.—(1) Subject as hereinafter provided in this section, the following provisions shall have effect with respect to the office of the Vice-Chancellor of the County Palatine of Lancaster:—

(*a*) a person shall not be qualified for appointment to the office unless he is a barrister of at least ten years' standing:

(*b*) the appointment to the office shall be made by deed under the hand and seal of the Chancellor of the Duchy and County Palatine of Lancaster (in this section referred to as "the Chancellor"), unless the Chancellor otherwise determines:

(*c*) the person appointed to the office shall before entering on the execution thereof take in the presence of the Chancellor the oath of allegiance and the judicial oath in the form prescribed by the Promissory Oaths Act, 1868: 31 & 32 Vict. c. 72.

(*d*) the holder of the office shall hold it during good behaviour, subject to a power of removal by His Majesty on an address presented to His Majesty by both Houses of Parliament:

(*e*) the holder of the office shall take judicial precedence next after the Judges of the High Court:

(*f*) the holder of the office shall not be capable of being elected to, or sitting or voting as a member of, the Commons House of Parliament:

(*g*) the holder of the office shall not at any time during his continuance therein practise at the Bar or act as arbitrator or referee for any remuneration to himself:

(*h*) the holder of the office shall have his permanent place of abode within such distance of the cities of Liverpool and Manchester as the Chancellor may from time to time direct.

(2) The foregoing provisions of this section, with the omission of paragraphs (*a*), (*b*) and (*c*), shall, notwithstanding anything in any Act, apply to the person who is the holder of the office of Vice-Chancellor at the date of the passing of this Act.

Transfer of funds in court to Charity and Ecclesiastical Commissioners.

15.—(1) Any funds for the time being vested in the Accountant-General of the Supreme Court for and on behalf of the Supreme Court and held by him in trust for any charity subject to the jurisdiction of the Charity Commissioners or of the Board of Education, or in trust for any ecclesiastical corporation in the Church in England may, if the Lord Chancellor, on an application made in that behalf to the Accountant-General, as the case may be, either by the Charity Commissioners or the Ecclesiastical Commissioners, thinks fit so to direct, be transferred to the Official Trustees of Charitable Funds or the Ecclesiastical Commissioners, as the case may be; and any funds transferred under any such order shall be vested in and held by the Official Trustees of Charitable Funds or the Ecclesiastical Commissioners respectively in trust for the charity or ecclesiastical corporation upon the trusts upon which the funds were held before the transfer.

(2) Notwithstanding anything in the principal Act or in any rule or order made thereunder, no fees shall be payable under that Act or any such rule or order in respect of a transfer of funds made under this section.

(3) In this section—

The expression "ecclesiastical corporation" means any ecclesiastical corporation within the meaning of the Episcopal and Capitular Estates Act, 1851, and includes the incumbent of a benefice:

14 & 15 Vict. c. 104.

The expression "benefice" means a benefice with or without cure of souls, and includes rectories and vicarages, perpetual curacies and endowed public chapels, parochial chapelries and chapelries or districts belonging or reputed to belong or annexed or reputed to be annexed to any church or chapel.

Amendment of Guardianship of Infants Act, 1886. 49 & 50 Vict. c. 27. 15 & 16 Geo. 5. c. 45.

16. The powers of a court under section five of the Guardianship of Infants Act, 1886, as amended by the Guardianship of Infants Act, 1925, to make orders regarding the custody of an infant and the right of access thereto of either parent, may be exercised upon the application of the father of an infant in like manner as those powers may be exercised upon the application of the mother of the infant.

Amendment as to custody of goods taken in execution in the county court. 51 & 52 Vict. c. 43.

17. Section one hundred and fifty-four of the County Courts Act, 1888 (which regulates the sale of goods taken in execution), shall be amended by inserting therein after the words "put in possession by the bailiff" the words "or may be safeguarded in such other manner as the high bailiff directs."

Amendment of s. 4 of County Courts Act, 1924. 14 & 15 Geo. 5. c. 17.

18. Subsection (3) of section four of the County Courts Act, 1924, shall have effect, and be deemed always to have had effect, as if for the proviso to the said subsection there were substituted the following:—

"Provided that, if a registrar who was, immediately before his appointment as registrar, an assistant registrar or a civil servant, gives notice in the prescribed form within the prescribed period of his desire to continue, in the case of an assistant registrar subject to the provisions of this Act relating to the pensions of persons in court service, or in the case of a civil servant subject to the statutory provisions relating to the pensions of civil servants, he shall, for the purposes of pension, be deemed not to be a registrar to whom this section applies, but to be a person employed in court service or a civil servant, as the case may be."

PART V. – GENERAL.

Minor amendments of 15 & 16 Geo. 5. c. 49, 51 & 52 Vict. c. 43, and 16 & 17 Vict. c. 20.

19.—(1) The amendments specified in the second column of Part I of the First Schedule to this Act (being amendments consequential on the provisions of this Act and amendments relating to matters of minor detail) shall be made in the provisions of the principal Act specified in the first column of that Part of that Schedule.

(2) The amendments specified in the second column of Part II of the First Schedule to this Act (being minor amendments of the County Courts Act, 1888) shall be made in the provisions of that Act specified in the first column of that Part of that Schedule.

(3) The amendment specified in the second column of Part III of the First Schedule to this Act (being a minor amendment of the Legitimacy Act, 1926) shall be made in the provisions of that Act specified in the first column of that Part of that Schedule.

Short title, repeal, construction and printing.

20.—(1) This Act may be cited as the Administration of Justice Act, 1928.

(2) The enactments set out in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

(3) This Act (except so much thereof as amends the Guardianship of Infants Acts, 1886 and 1925,) shall not apply to Scotland.

(4) This Act shall not apply to Northern Ireland.

(5) Every enactment and word which is directed by Parts I and II and this Part of this Act to be substituted for any portion of the principal Act shall form part of that Act in the place assigned to it by those Parts of this Act, and the principal Act shall be construed as if the said enactment or word had been enacted in the principal Act in the place so assigned and had been enacted in lieu of the enactment or word for which it is substituted.

A copy of the principal Act with the amendments effected by Parts I and II and this Part of this Act shall

be prepared and certified by the Clerk of the Parliaments and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the principal Act which are printed after the date on which those amendments respectively take effect.

SCHEDULES.

FIRST SCHEDULE. Section 19.

PART I.

AMENDMENTS OF THE SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925.

Enactment amended.	Amendment.
Section 57	In subsection (1), for the word "matter" there shall be substituted the word "proceeding."
Section 112	In subsection (1) after the word "principal" there shall be inserted the words "or a district."
Section 115	In subsection (1), for the words "twenty-eight" there shall be substituted the words "twenty-seven."
Section 116	In subsection (4) for the words "appointed before the commencement of this Act by virtue of the Court of Probate Act, 1857, or the Court of Probate Act, 1858, or appointed after the commencement of this Act by virtue of the corresponding provisions of this Act" there shall be substituted the words "holding any office a vacancy in which is to be filled under the provisions of this Act by the President of the Probate Division."
Section 118	In subsection (1) after the words "to this Act" there shall be inserted the words "or with respect to officers employed in district probate registries."
Section 161	In subsection (5), after the word "whether" there shall be inserted the words "the testator or"

1ST SCH. —*cont.*

Enactment amended.	Amendment.
Section 167	In subsection (4) there shall be substituted for the words "is assigned in pursuance of "the order" the words "ordered to be "assigned," and there shall be inserted after the word "entitled" the words "by "virtue of the order."
Section 171	For the words from "obtained" to the end of the section there shall be substituted the following: "(*a*) from the registry in which the will or documents relating to the grant are preserved; or (*b*) where the will or other document is preserved in some place other than a registry, from the principal probate registry; or (*c*) subject to the approval of the principal probate registrar, from the principal probate registry in any case in which the will was proved in or the grant was issued from a district probate registry."
Section 213	In subsection (2) the words "except in the "case of the fees to be taken in connection "with non-contentious probate business" shall be omitted.
First Schedule	After the provision relating to the Common Law Procedure Act, 1852, there shall be inserted the following provision:—

"20 & 21 Vict. c. 43.	The Summary Jurisdiction Act, 1857.	Sections two, three, eight, ten and eleven."

PART II.

AMENDMENTS OF THE COUNTY COURTS ACT, 1888.

Section 71	For the words "the Treasury" there shall be substituted the words "the Lord Chancellor."
Section 158	After the words "shall then be or believed to be, with a warrant," there shall be inserted the words "thereon endorsed or," and the words "hand of the high bailiff and" shall cease to have effect.
Section 170	This section shall cease to have effect.

1st Sch. —*cont.*

Part III.

Amendment of the Legitimacy Act, 1926.

Section 2 - -	For the words "the Legitimacy (Declaration) Act, 1858" there shall be substituted the words "section one hundred and eighty-eight of the Supreme Court of Judicature (Consolidation) Act, 1925."

SECOND SCHEDULE.

Section 20.

Enactments repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
51 & 52 Vict. c. 43.	The County Courts Act, 1888.	In section seventy-one the word "Treasury"; in section one hundred and fifty-eight the words "hand of the high bailiff and"; and section one hundred and seventy.
53 & 54 Vict. c. 23.	The Chancery of Lancaster Act, 1890.	Section seven.
14 & 15 Geo. 5. c. 17.	The County Courts Act, 1924.	The proviso to subsection (3) of section four.
15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act, 1925.	In subsection (1) of section fifty-seven the word "matter"; subsection (2) of section one hundred and nine; in subsection (1) of section one hundred and fifteen the words "twenty-eight"; in subsection (4) of section one hundred and sixteen the words "appointed before the commencement of this Act by virtue of the Court of Probate Act, 1857, or the Court of Probate Act, 1858, or appointed after the commencement of this Act by

2ND SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
15 & 16 Geo. 5. c. 49—*cont.*	The Supreme Court of Judicature (Consolidation) Act, 1925—*cont.*	" virtue of the corre- " sponding provisions of " this Act "; subsection (3) of section one hundred and twenty-six; the proviso to subsection (1) of section one hundred and sixty-two; section one hundred and seventy; in subsection (2) of section two hundred and thirteen the words " except in the case of the " fees to be taken in con- " nection with non-conten- " tious probate business."

CHAPTER 27.

An Act to prohibit the use of young persons in the conveyance or delivery of messages or information relating to betting; and for purposes connected therewith. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Prohibition of the use of young persons in the conveyance or delivery of messages or information relating to betting.

1.—(1) Any person who causes or procures or attempts to cause or procure any young person to convey or deliver any slip, note or message, verbal or written, which relates to any bet or wager, or to convey or deliver any information, advice or money for the purpose of making or procuring the making of any bet or wager, or which relates to any bet or wager already made, to any bookmaker, and any bookmaker who accepts from a young person any such slip, note, message, information, advice or money, shall each be guilty of an offence and shall be liable, on conviction by a court of summary jurisdiction, to imprisonment with or without

hard labour for a term not exceeding one month, or to a fine not exceeding twenty pounds, or to both imprisonment and fine, and any person convicted as aforesaid a second time or subsequently shall be liable to imprisonment for a period not exceeding three months, or to a fine of not less than twenty pounds but not exceeding fifty pounds.

(2) The expression "young person" means a person under the age of sixteen years (not being an officer of the Post Office acting in the course of his duty).

The expression "bookmaker" means any person who, whether on his own account or as servant or agent to any other person, carries on, whether occasionally or regularly, the business of receiving or negotiating bets, or who in any manner holds himself out or permits himself to be held out in any manner as a person who receives or negotiates bets.

Extent and short title.

2. This Act shall extend to Scotland only and may be cited as the Betting (Juvenile Messengers) (Scotland) Act, 1928.

CHAPTER 28.

An Act to amend paragraph (*b*) of section eleven of the Education (Scotland) Act, 1883.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendment of 46 & 47 Vict. c. 56. s. 11 (*b*).

1. Paragraph (*b*) of section eleven of the Education (Scotland) Act, 1883, shall have effect as though the following were added:—

> "Provided that where reasonable facilities are provided by an education authority for the conveyance of such child to and from a public school beyond three miles from the residence of such child, measured as aforesaid, such distance shall not be a reasonable excuse for non-attendance at school."

Short title.

2. This Act may be cited as the Education (Scotland) Act, 1928, and the Education (Scotland) Acts, 1872 to 1925, and this Act may be cited together as the Education (Scotland) Acts, 1872 to 1928.

CHAPTER 29.

An Act to provide for the humane slaughter of animals in Scotland. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Provisions as to slaughter of animals, &c.

1.—(1) No animal, except swine, shall be slaughtered in a slaughter-house or knacker's yard except in accordance with the provisions of this section.

(2) Every such animal shall be instantaneously slaughtered, or shall by stunning be instantaneously rendered insensible to pain until death supervenes, and such slaughtering or stunning shall be effected by a person who is at the time the holder of a licence issued by the local authority under section two of this Act by means of a mechanically-operated instrument in proper repair and of a type approved by the local authority.

(3) If any person contravenes or fails to comply with or causes or permits any contravention or non-compliance with any of the provisions of this section, or attempts to slaughter an animal in a slaughter-house or knacker's yard otherwise than in accordance with the said provisions, he shall be liable on conviction by a court of summary jurisdiction to a fine not exceeding ten pounds or on a second conviction to a fine not exceeding twenty pounds or on a subsequent conviction to imprisonment for a period not exceeding sixty days or to a fine not exceeding twenty pounds, or to both such imprisonment and fine.

Licences.

2.—(1) A licence to slaughter or stun animals in accordance with the provisions of this Act shall not be granted except to a male person of the age of eighteen years or upwards who is, in the opinion of the local

authority, a fit and proper person to hold such a licence.

(2) A licence under this section shall be valid only in the district of the local authority granting the same, and for a period not exceeding twelve months, and may be renewed from time to time at the discretion of the local authority.

(3) The local authority may suspend a licence at any time for such period as they may determine and, where they are satisfied that the person is no longer a fit and proper person to hold a licence, may revoke the licence.

(4) Any person aggrieved by the refusal of the local authority to grant a licence or by the suspension or revocation by the local authority of a licence may appeal to the sheriff against such refusal, suspension, or revocation, within one month of the intimation thereof, and the decision of the sheriff shall be final.

(5) A fee, not exceeding five shillings, may be charged by the local authority for each such licence and a fee not exceeding one shilling for every renewal thereof.

(6) The provisions of this section shall apply to any licence granted by the local authority for the purpose of the provisions of this Act with regard to the Jewish and Mohammedan methods of slaughter.

Employment of slaughtermen by loca authority.

3. Any local authority which has provided or established a slaughter-house may, if they think fit, employ persons to slaughter or stun animals, in accordance with the provisions of this Act, and may make such charges as they consider reasonable for the services of the persons so employed.

Obstruction of officers, &c.

4. Any constable and any person authorised in writing by a local authority may enter any slaughter-house or knacker's yard in the district of the local authority at any time when business is, or appears to be in progress, or is usually carried on therein for the purpose of ascertaining whether there is or has been any contravention of or non-compliance with the provisions of this Act, and if any person shall refuse to permit any such constable or person to enter any premises which he is entitled to enter under this Act, or shall obstruct or impede him in the exercise of his duties under this Act, he shall be liable on conviction by a court of summary jurisdiction to a fine not exceeding five pounds.

Provision as to local Acts.

5.—(1) Section one of this Act shall not apply to the slaughter of any animal in a slaughter-house in the city and royal burgh of Glasgow so long as the provisions of section seventy-two of the Glasgow Corporation Order, 1927, as amended by the immediately succeeding subsection of this section apply to such slaughter.

(2) Section seventy-two of the Glasgow Corporation Order, 1927, shall be amended as follows:—

(*a*) For the authorisation in writing referred to in subsection (2) there shall be substituted a licence granted by the corporation;

(*b*) In lieu of subsection (4) the provisions of section eight of this Act shall apply with the substitution of a reference to the provisions of the said section seventy-two for any reference to any provisions of this Act, and of a licence granted by the corporation for a licence granted by the local authority; and

(*c*) The provisions of section two of this Act shall apply to any licence granted by the corporation in like manner as they apply to a licence granted by the local authority.

(3) Save as provided in the foregoing subsections, the provisions of any local Act, so far as inconsistent with this Act, shall cease to have effect.

Revocation of inconsistent provisions.

6. Any byelaws made by a local authority under any Act, so far as inconsistent with any provision of this Act, shall be invalid, but without prejudice to the validity of anything done thereunder before the commencement of this Act.

Definitions.

7. For the purposes of this Act—

(*a*) "Slaughter-house" "knackers' yard," and "local authority," have the respective meanings assigned to them in the Public Health (Scotland) Act, 1897;

60 & 61 Vict. c. 38.

(*b*) The expression "animal" means any horse, mare, gelding, pony, foal, colt, filly, stallion, ass, donkey, mule, bull, cow, bullock, heifer, calf, steer, ox, sheep, ewe, wether, ram, lamb, pig, boar, hog, sow, goat and kid;

(*c*) Any expenses incurred by a local authority in the exercise of their powers under this Act

shall be defrayed in like manner as the expenses of the local authority are defrayed under the Public Health (Scotland) Act, 1897: Provided that in the case of a local authority owning a slaughter-house such expenses may, if such local authority so determine, be defrayed out of the funds from which such slaughter-house is maintained;

(*d*) "Constable" includes any constable within the meaning of the Police (Scotland) Act, 1890, and any justice of the peace constable. 53 & 54 Vict. c. 67.

Saving for Jewish method of slaughter.

8. The provisions of section one of this Act shall not apply where an animal is slaughtered for the food of Jews by a Jew duly licensed for the purpose by the Chief Rabbi and holding a licence granted by the local authority or for the food of Mohammedans by a Mohammedan holding a licence granted by the local authority if such slaughtering is carried out according to the Jewish or the Mohammedan method of slaughter, as the case may be, and no unnecessary suffering is inflicted.

Byelaws. 55 & 56 Vict. c. 55.

9.—(1) Byelaws under section two hundred and eighty-one of the Burgh Police (Scotland) Act, 1892, may provide for the prevention of cruelty to animals in knackers' yards, and the local authority of a district, other than a burgh, may make byelaws for the prevention of cruelty to animals in slaughter-houses and knackers' yards, and the provisions of sections one hundred and eighty-three to one hundred and eighty-seven, inclusive, of the Public Health (Scotland) Act, 1897, shall, with the substitution of a Secretary of State for the Scottish Board of Health, apply to byelaws made by the local authority of a district other than a burgh.

(2) The local authority of a burgh to which the Burgh Police (Scotland) Act, 1892, does not apply may make byelaws for the prevention of cruelty to animals in slaughter-houses and knackers' yards, and the provisions of sections three hundred and seventeen to three hundred and twenty-four, inclusive, of the said Act shall apply to such byelaws.

Provision as to Diseases of Animals Acts.

10. Section one of this Act shall not apply to the slaughter under the Diseases of Animals Acts, 1894 to 1927, of an animal if such slaughter is carried out by an officer of or person employed by the Minister of

Agriculture and Fisheries by means of a mechanically operated instrument in proper repair and of a type approved by the Minister, and section four of this Act shall not apply in respect of any slaughter-house or knacker's yard which for the time being is or is in an infected place within the meaning of the said Acts.

Short title and commencement.

11.—(1) This Act shall apply to Scotland, and may be cited as the Slaughter of Animals (Scotland) Act, 1928.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-nine: Provided that section one, in so far as it relates to the slaughter of any sheep, ewe, wether, ram or lamb, shall not come into operation until the first day of October, nineteen hundred and twenty-nine.

CHAPTER 30.

An Act to make further provision for the re-organisation of educational and other endowments in Scotland. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Appointment of Commissioners.

1.—(1) For the purposes of this Act it shall be lawful for His Majesty to appoint nine Commissioners, and to appoint a secretary to the Commissioners, and as vacancies occur to supply such vacancies. The Commissioners and the secretary shall hold office during His Majesty's pleasure. His Majesty may from time to time appoint one of the Commissioners to be chairman.

(2) The secretary and such assistant commissioners and other officers, as the Commissioners may with the consent of the Treasury as to number appoint, shall be paid such remuneration as the Treasury may determine, and such remuneration, together with all expenses incurred by the Commissioners in the execution of this Act with the approval of the Treasury, shall be paid out of moneys provided by Parliament.

Powers of Commissioners.

2. Subject to the provisions hereinafter contained, the Commissioners shall have power to prepare draft schemes for the future government and management of educational endowments, which schemes may provide—

(*a*) for altering the purposes to which such endowments are applied or applicable and the conditions and provisions regarding such application;

(*b*) for the application of the capital or income of such endowments to such educational purposes, mental or physical, moral or social, as the Commissioners think fit having regard to the public interest and to existing conditions, social and educational: Provided always that the capital of any such endowment shall not be expended except on a purpose to which capital may properly be devoted;

(*c*) for grouping, amalgamating, combining, or dividing any such endowments;

(*d*) for altering the constitution of the governing body of any such endowment, or uniting two or more existing governing bodies or establishing new governing bodies with such powers as shall seem necessary, and for incorporating any governing body, whether old or new;

(*e*) for altering the powers as to the investment of the funds of any such endowment.

Directions as to schemes for re-organisation.

3.—(1) Subject to the provisions of this Act, it shall be the duty of the Commissioners in re-organising any endowment in pursuance of the powers conferred by this Act to have special regard—

(*a*) to the spirit of the intention of the founders as embodied either (i) in the original deed constituting the endowment where it is still the governing instrument, or (ii) in the scheme approved under the Act of 1882, or under any other Act, or in any Provisional Order affecting the endowment;

(*b*) to the interest of the locality to which the endowment belongs;

(*c*) to the possibility of effecting economy in administration by the grouping, amalgamation, or combination of any two or more endowments.

(2) In every scheme which abolishes or modifies any privileges or educational advantages to which a particular class of persons is entitled, whether as inhabitants of a particular area or as belonging to a particular class in life or otherwise, the Commissioners shall have regard to the educational interests of such class of persons: Provided always that, where the governing instrument of any educational endowment has expressly provided for the education of children belonging to the poorer classes, either generally or within a particular area, or otherwise for their benefit, such endowment for such education or otherwise for their benefit shall continue, so far as requisite, to be applied for the benefit of such children.

Act not to apply to certain endowments.

4.—(1) The powers of the Commissioners under this Act shall not extend—

(*a*) to any educational endowment given either by present gift made subsequently to the thirty-first day of December, nineteen hundred and twenty, or by the will of a testator who died after the said day;

(*b*) to any endowment vested in, or administered by, or in the gift of any of the universities of Scotland, or any of the colleges of such universities (hereinafter in this Act referred to as a university endowment); or

(*c*) to any endowment solely or mainly applicable or applied for the purposes of theological instruction or belonging to any theological institution (hereinafter in this Act referred to as a theological endowment); or

(*d*) to the property vested in the Carnegie Trustees for the Universities of Scotland (hereinafter in this Act referred to as the Carnegie Trust),

unless the founder or the governing body of such endowment, or the University Court of such university or the said Carnegie Trustees respectively, shall intimate in writing to the Commissioners their consent to such endowment or Trust being dealt with under this Act.

(2) Where the University Court of any university or the Carnegie Trustees intimate in writing to the

Commissioners their consent that a university endowment or the Carnegie Trust respectively shall be dealt with under this Act, the provisions of this Act shall apply to such endowment or Trust with the substitution for the Department of the Scottish Universities Committee of the Privy Council.

Date of endowments.

5. Where part of an endowment has been given on or before the thirty-first day of December, nineteen hundred and twenty, and another part has been given after the said day, and the two portions cannot in the opinion of the Commissioners be conveniently separated from each other, the date of the older part of the endowment shall be held to be the date of the endowment.

Mixed endowments.

6. Where any part of an endowment is an educational endowment within the meaning of this Act, and part of it is applicable or applied to other charitable purposes, the scheme shall be in conformity with the following provisions (except so far as the governing body of such endowment assent to the scheme departing therefrom), that is to say :—

(1) The proportion of the endowment or annual income for the time being derived therefrom which is applicable to such other charitable uses shall not be diverted by the scheme from such uses unless in the opinion of the Commissioners—

(*a*) there are no persons who are entitled to benefit out of such part of the endowment; or

(*b*) the purposes of such part of the endowment have failed altogether or have become obsolete or useless or are otherwise sufficiently provided for; or

(*c*) such purposes have become insignificant in comparison with the magnitude of such part of the endowment; or

(*d*) such purposes have become prejudicial to the public welfare.

(2) The proportion of the endowment or annual income for the time being so applicable to such

other charitable uses shall be deemed to be the proportion which, in the opinion of the Commissioners, is the proportion which has according to the average of such number of years as the Commissioners shall determine been appropriated as regards capital or applied as regards income to such uses, or if that proportion differs from the proportion which ought to have been so appropriated or applied according to the express directions of the instrument of foundation or the decree of any competent court or the statutes or regulations governing such endowment, the proportion applicable to such other charitable uses shall be the proportion which ought, according to the express directions of such instrument, or such decree or such statutes or regulations, to have been appropriated or applied to such other charitable uses:

(3) If the proportion applicable to other charitable uses amounts to or exceeds one half of the whole of the endowment, the governing body of such endowment existing at the date of the scheme shall, so far as regards its non-educational purposes, remain unaltered by the scheme:

(4) Where the governing body remains so unaltered, that body shall pay or apply for educational purposes such proportion as under the former provisions of this section is applicable to those purposes, or such less sum as may be fixed by the Commissioners:

(5) When any portion of the endowment or the annual income of such portion has been accumulated and not applied to any purpose, the Commissioners shall determine whether, and in what proportion, such portion or income is to be considered for the purposes of this section as having been appropriated or applied for educational purposes or for other charitable uses.

Subject to the foregoing provisions of this section, the Commissioners shall have power by any scheme to deal with such endowments, and with the governing

body thereof, in the same manner in all respects as if the whole of it were an educational endowment.

Non-educational endowments.

7. Where the governing body of any endowment (not being an educational endowment) are of opinion that it is expedient that the endowment should be dealt with by the Commissioners on any of the following grounds, viz. :—

(*a*) That there are no persons entitled to benefit out of the endowment; or

(*b*) That the purposes of the endowment have failed altogether or have become obsolete or useless or prejudicial to the public welfare, or are otherwise sufficiently provided for, or are insignificant in comparison with the magnitude of the endowment, or are not substantially beneficial to the class of persons for whom the endowment was originally intended; or

(*c*) That it is impossible, owing to the inadequacy of the endowment or to the impracticable character of the founder's intentions, to carry these intentions into effect,

the governing body may intimate in writing to the Commissioners their consent to the endowment being dealt with under this Act and thereafter such endowment may be dealt with in all respects as if it were an educational endowment.

Schemes by Court of Session.

8.—(1) Where the Lord Advocate is of opinion on any such ground as is specified in the immediately preceding section of this Act that a scheme for the future administration of any endowment to which this section applies should be framed, he may present a petition to the Court of Session for such a scheme and on any such petition the Court shall have power to frame a scheme for the future administration of the endowment and for the application of the capital or income of the endowment to any purposes, as nearly as may be analogous to those contained in the governing instrument, as the Court shall think fit.

(2) This section shall apply to any such endowment as is mentioned in the immediately preceeding section

or in paragraph (*a*) of subsection (1) of section four of this Act where the governing body of such endowment have not intimated their consent to its being dealt with under this Act.

Endowments for apprenticeship fees.

9. For the purposes and subject to the provisions of this Act, endowments for the payment of apprenticeship fees, or for the advancement in life, or for the maintenance or clothing, or otherwise for the benefit of poor children shall be deemed to be and may be dealt with as educational endowments.

Vested interests.

10. In framing a scheme for any endowment, the Commissioners shall save or shall make due compensation for the vested interests of individuals holding any office, place, employment, pension, compensation allowance, bursary, or emolument under or arising out of the endowment at the date of the passing of this Act.

Interests acquired after passing of Act.

11. Every interest, right, privilege, or preference which any person may acquire after the passing of this Act, in or relative to any endowment, or in the governing body thereof, or as member of any such governing body, or in or relative to any office, place, employment, pension, compensation allowance, bursary, or emolument in the gift of any such governing body, shall be subject to the provisions of any scheme made under this Act; and the governing body of an educational endowment shall not, during the continuance of the powers of the Commissioners under this Act, begin to build, rebuild, or enlarge any school buildings, or teachers' residences, or buildings connected therewith, except with the written consent of the Commissioners, or under the directions or powers of such a scheme, but this provision shall not prevent them from continuing any works begun before the commencement of this Act, or from doing anything necessary for the repair or maintenance of buildings or residences existing at the commencement of this Act.

Selection of beneficiaries.

12. In framing a scheme for any endowment, the Commissioners shall provide that in making a selection from amongst those eligible for the benefits of the endowment, due regard shall be paid to diligence, attainment and promise as ascertained in such manner as the Commissioners shall determine.

Benefits to be extended to both sexes.

13. In framing schemes the Commissioners shall, so far as can be equitably arranged and as the circumstances of each particular locality require, provide for extending to both sexes the benefit of endowments.

Tenure of office of teachers, &c.

14.—(1) In every scheme the Commissioners shall provide for the dismissal at pleasure of every officer in the employment of the governing body and of every teacher and officer in any endowed school to which the scheme relates, provided that (i) the scheme shall make provision for the application in the case of the dismissal of a certificated teacher of the provisions of section twenty-one of the Education (Scotland) Act, 1908, and of section twenty-four of the Education (Scotland) Act, 1918, with the substitution of the governing body for the education authority, and with any other necessary modifications, and (ii) the scheme may confer on any such officer or teacher (other than a certificated teacher) as aforesaid a right of appeal to such authority and on such conditions as to the Commissioners may seem fit.

8 Edw. 7. c. 63.
8 & 9 Geo. 5. c. 48.

(2) Any such scheme may contain provision for the removal of any religious test or qualification applicable to teachers.

Inspection and audit.

15.—(1) Every scheme shall provide for the periodical inspection of any school sharing in any endowment dealt with by the scheme in such manner as the Department may from time to time prescribe, and, except in the case of a public or a grant-aided school, the cost of such inspection shall be paid out of the funds of the endowment to which the scheme relates.

(2) Every scheme shall provide for the periodical audit of the accounts of any endowment dealt with by the scheme in such manner and by such person as the Department may from time to time prescribe, and, except in the case of a university or theological endowment or of the Carnegie Trust, the person to be so prescribed may be the accountant of the Department.

(3) The cost of any audit in pursuance of the foregoing subsection shall be paid out of the funds of the endowment, and, where the audit is made by the accountant of the Department, there shall be chargeable and included in the cost thereof such fees as the Department with the consent of the Treasury may fix.

Preliminary inquiry.

16. Before preparing the draft of a scheme for any endowment, the Commissioners may by themselves or by any assistant commissioner hold such public inquiry as they think proper, and shall give the governing body or governing bodies an opportunity of being heard.

Governing body may lodge draft scheme.

17. Any governing body or any governing bodies jointly may within two months after the commencement of this Act give notice in writing of their intention to submit a draft scheme for the consideration of the Commissioners, and if after such notice they submit such a scheme within four months after the commencement of this Act the Commissioners shall take it into consideration before preparing their scheme.

Printing and publication of draft schemes.

18. When the Commissioners have prepared the draft of a scheme, they shall cause it to be printed, and printed copies of it to be sent to the governing body of the endowment to which it relates, and shall also cause the draft, or a proper abstract thereof, to be published in such manner as they think sufficient for giving information to all persons interested.

Objections to draft schemes.

19. During two months after the first publication of the draft of a scheme, the Commissioners shall receive any objections made to them in writing by any public body or persons interested respecting such scheme, and any amendments proposed thereon, and at any time after the expiration of such two months the Commissioners, if they think fit, may hold an inquiry, or they may refer the draft of the scheme, and the amendments proposed thereon, to an assistant commissioner, and direct him to hold a local public inquiry concerning the subject-matter of such scheme.

Framing of schemes.

20. As soon as may be after the expiration of the said two months, or the holding of such inquiry by the Commissioners, or the receipt by the Commissioners of the report of the assistant commissioner on the local inquiry held by him (as the case may be), the Commissioners shall proceed to consider any objections made to them in writing respecting the draft scheme, and any amendments proposed thereon, and the report (if any), and thereupon they shall, if they think fit, frame a scheme in such form as they think expedient, and submit it for

the approval of the Department, provided that, where a scheme has been prepared and submitted in pursuance of this Act to the Commissioners, before the Commissioners have prepared the draft of a scheme, the Commissioners shall, if requested by the governing body who submitted it, submit such scheme with their own to the Department.

Consideration of schemes by Department.

21. The Department, as soon as a scheme is submitted to them, shall, before approving it, cause it, or a proper abstract of it, to be published in such manner as they think sufficient for giving information to all persons interested, together with a notice stating that during two months after the first publication of such notice the Department will receive any objections made to them in writing by any public body or persons interested respecting such scheme. After the expiration of the said two months, unless a case has been submitted to the Court of Session within the time and in the manner hereinafter provided, the Department may, if they think fit, approve the scheme or may remit the scheme to the Commissioners, with such declaration as the nature of the case seems to them to require, and if they remit the scheme with a declaration the provisions contained in the immediately succeeding section shall apply.

The Department as soon as they approve a scheme shall forthwith, in such manner as they think sufficient for giving information to all persons interested, publish a notice that the scheme has been approved by them, and that unless within two months after the first publication of such notice a petition is presented to the Department as in this section mentioned, the scheme may be approved by His Majesty by an Order in Council without being laid before Parliament.

During the said two months a petition praying that the scheme may be laid before Parliament may be presented to the Department by the governing body of the endowment to which the scheme relates, or by the town council of any burgh directly affected by the scheme, or by any education authority so affected, or by any ratepayers (not less than twenty) of any burgh or parish or place directly affected by the scheme, or by any person or persons having a vested interest in the endowment or any part of it.

Amended schemes.

22. Where a scheme is remitted with a declaration the Department shall transmit to the Commissioners any objections made to them in writing respecting such scheme, and the Commissioners may thereupon proceed to prepare an amended scheme and may submit the same for the approval of the Department in the same manner and subject to the same provisions as are in this Act provided in the case of the approval of a scheme, and so on from time to time as often as occasion may require.

Quorum of Commissioners.

23. A scheme of the Commissioners shall not be submitted to the Department unless a majority of the Commissioners for the time being have signified in writing their approval of such scheme, but in all other respects three Commissioners may act under this Act.

Quorum of governing body.

24. The majority of members of a governing body who are present at a meeting of their body duly constituted shall have power to do anything that may be required to be done by a governing body for the purposes of this Act: Provided that this power shall be in addition to and not in restraint of any power which any meeting of such governing body may have independently of this Act.

Special case to Court of Session on questions of law.

25. If—

(1) the governing body of any endowment to which a scheme relates, or any person or body corporate directly affected by such scheme, feel aggrieved by the scheme on the ground that it is not within the scope of, or is not made in conformity with this Act, or

(2) any person, holding any office, place, employment, pension, compensation allowance, bursary, or emolument under or arising out of an endowment dealt with by the scheme, feels aggrieved by the scheme on the ground that it does not comply with the provisions of this Act as to saving or making due compensation for his vested interests,

such governing body, person, or body corporate may, within one month after the first publication of the scheme, submit a case to the Court of Session, to which

the Commissioners shall and any others directly interested may be parties, for the opinion of the said Court on the question or questions therein stated, and if the Court is of opinion that the scheme is contrary to law on any of the grounds in this section mentioned, the Department shall not approve thereof, but they may, if they think fit, remit the same to the Commissioners with a declaration as hereinbefore provided.

Subject to the provisions of the immediately succeeding section, a case submitted under this section shall be framed, lodged, amended, heard, and otherwise dealt with in the same manner, as nearly as may be, as a special case presented in terms of the sixty-third section of the Court of Session Act, 1868. 31 & 32 Vict. c. 100.

26. In any proceeding before the Court of Session authorised by this Act, the judgment or deliverance of the Court shall be final and not subject to review; and the Court shall dispose of all questions of expenses, and may, if they think fit, direct the expenses or any part thereof (including the expenses of the Commissioners) to be paid out of the funds of the educational endowment to which the proceeding relates: Provided always that it shall not be lawful for the Court to find the Commissioners liable in expenses. Deliverance of Court of Session final. Disposal of questions of expenses.

27. If at the expiration of the time for a petition to the Department praying that a scheme be laid before Parliament no such petition has been presented, it shall be lawful for His Majesty, by Order in Council, to approve such scheme without the same being laid before Parliament. If any such petition has been presented, the Department shall, as soon as may be, cause the scheme to be laid before both Houses of Parliament; and after it has lain two months before Parliament, then it shall be lawful for His Majesty by Order in Council to approve such scheme if no address has been presented within such two months by either of the said Houses praying His Majesty to withhold his approval or to approve any part of the scheme to which any address so presented does not relate. Approval of schemes.

A scheme when approved by His Majesty in Council shall have full operation and effect from the date of

such Order in Council, in the same manner as if it had been enacted in this Act; and thereupon every Act of Parliament, letters patent, statute, deed, instrument, trust, or direction relating to the subject-matter of the scheme, so far as inconsistent with the provisions thereof, shall be repealed and abrogated.

Schemes for small endowments.

28. In the case of endowments belonging to any grant-aided school or to any public school under the Education (Scotland) Acts, 1872 to 1925, of less annual value than fifty pounds, the procedure hereinbefore prescribed shall not apply, if the governing body of such endowment or the education authority within whose area the school is situated, as the case may be, frame and submit to the Department a scheme respecting such endowment. The Department may approve such scheme with or without any modifications as they think fit. In framing and approving such scheme the same powers may be exercised, and subject to the same conditions, as nearly as may be, as in the case of any scheme under this Act; and such scheme, when approved by the Department, shall have effect as if it were a scheme approved by Order in Council under this Act.

Amendment of schemes.

29. Schemes may be from time to time framed and approved for amending any scheme approved under this Act, and all the provisions of this Act relative to an original scheme shall, with any necessary modifications, apply also to an amending scheme.

Evidence of scheme.

30. The Order in Council approving a scheme shall be conclusive evidence that such scheme was within the scope of and made in conformity with this Act, and the validity of such scheme and order shall not be questioned in any legal proceedings whatever.

Inquiry by assistant commissioner.

31. Where any assistant commissioner holds a local public inquiry under this Act, he shall for that purpose hold a sitting or sittings in some convenient place in the neighbourhood of the place where the endowment or endowments to which the scheme relates is situate or administered, and shall thereat take and receive any evidence, oral or documentary, offered, or which may have been called for or produced under the powers contained

in the immediately succeeding section, and shall hear and inquire into any objections respecting the scheme or the endowment or endowments, with power from time to time to adjourn any sitting.

Notice shall be published in such manner as the Commissioners direct of every such sitting (except an adjourned sitting) fourteen days at least before the holding thereof.

Power to cite witnesses, &c.

32. In the execution of this Act the Commissioners shall have the same powers as a judge of the Court of Session with regard to the citation and examination of witnesses and the recovery and inspection of documents, and it shall not be necessary that any warrant or citation or order shall be signed by more than one Commissioner, and if any warrant or order of the Commissioners in exercise of the said powers is not obeyed, a judge of the Court of Session may on summary application by the Commissioners grant a second warrant of citation and diligence in ordinary form, or make such other order as may be necessary.

This section shall authorise the citation and examination of witnesses and the recovery and inspection of documents before an assistant commissioner; and any assistant commissioner may administer an oath or affirmation, as the case may be, to any witness or haver.

Report of assistant commissioner.

33. The assistant commissioner who holds an inquiry shall make a report in writing to the Commissioners, setting forth the result of the inquiry, and, when the inquiry relates to a draft scheme, stating whether in his opinion the draft scheme referred to him should be approved with or without alteration, and if with any, then with what alteration, and his reasons for the same, and the objections, if any, made on the inquiry and his opinion thereon.

Cost of publishing scheme, &c.

34. The cost of publishing and circulating any draft scheme, or scheme or any abstract thereof, under this Act, shall be paid out of the funds of the endowment or endowments to which the same relates: Provided that, if the Department or the Commissioners cause any draft scheme or scheme or abstract thereof to be published

in the Edinburgh Gazette, no fees shall be exigible in respect of such publication.

Service of notices.

35.—(1) Notices and documents required to be served or sent for the purposes of this Act may be served or sent by post, and shall be deemed to have been served and received at the time when the letter containing the same would be delivered in the ordinary course of the post; and in proving such service or sending it shall be sufficient to prove that the letter containing the notices or documents was properly addressed and put into the post office.

(2) Notices and documents required to be served on or sent to a governing body for the purposes of this Act may be served or sent by being left at the office, if any, of such governing body, or by being served on or sent to the chairman, secretary, clerk, or other officer of such body, or if there is no office, chairman, secretary, clerk, or officer, or none known to the Commissioners after reasonable inquiry, by being served on or sent to the principal teacher of the endowed school, if any, under such governing body.

Signature and evidence of documents of the Department.

36. Any scheme, declaration, minute, notice, or other document for the purposes of this Act, if purporting to be signed by a secretary, or assistant secretary of the Department, shall, unless the contrary is proved, be deemed to have been so signed and to have been approved or made, as the case may be, by the Department.

Annual reports.

37. The Commissioners shall in every year make to the Department a report of their proceedings under this Act during the preceding year, and the Department shall cause such report to be laid with all convenient speed before both Houses of Parliament.

Returns, &c., by governing body.

38. Every governing body shall make such reports and returns and give to the Commissioners such information as to the funds, estates, property, and income under the control of the governing body as the Commissioners may from time to time require.

Every governing body shall make such reports and returns and give such information to the Department as the Department may from time to time require.

Provision for default of governing body.

39. If the governing body of any educational endowment fail to give effect to the provisions of any scheme approved under this Act, it shall be lawful for the Department, after such inquiry as they shall think proper, to send a requisition to such governing body, requiring them to give effect to the provisions of the scheme, and the governing body shall comply with the said requisition without undue delay, and, if they fail, may be summarily compelled to do so by the Court of Session, on a petition and complaint at the instance of the Lord Advocate.

Duration of powers of Commissioners.

40. The powers of the Commissioners under this Act shall not, unless continued by Parliament, be exercised by them after the thirty-first day of December, nineteen hundred and thirty-one.

Powers of Department to make schemes after expiry of powers of Commissioners.

41.—(1) After the expiry of the powers of the Commissioners the Department shall have, except in the case of a university endowment or of the Carnegie Trust, the like powers regarding schemes for the future government and management of endowments as are conferred by this Act on the Commissioners, and for the purpose of the exercise by the Department of the said powers the provisions of this Act regarding endowments shall so far as applicable have effect with the substitution of the Department for the Commissioners subject to the following modifications:—

(*a*) The provisions with regard to submission of schemes for the approval of the Department shall not apply, and the provisions which apply in the case of a scheme submitted to the Department shall apply in like manner in the case of a scheme framed by the Department:

(*b*) For the power conferred on the Department to approve a scheme there shall be substituted a power to confirm a scheme, and any reference to approving a scheme shall be construed accordingly:

(*c*) References to remission of a scheme by the Department to the Commissioners shall not apply, and for the power so to remit a scheme which in the opinion of the Court of Session is contrary to law there shall be substituted a power to frame an amended scheme:

(*d*) The provisions regarding references to, inquiries by, or reports of an assistant commissioner shall be construed as if for an assistant commissioner there were substituted an officer of the Department or other person appointed by them for the purpose of any such reference, inquiry, or report, which appointment the Department shall have power to make:

(*e*) When the Department after confirming a scheme have published the notice referred to in section twenty-one of this Act, the governing body, if dissatisfied with the scheme, may at any time within two months after the first publication of such notice present a petition to the Court of Session for amendment of the scheme or for the substitution of a new scheme, and on any such petition the court may amend the scheme or may frame a new scheme, and for such purposes the court shall have the like powers as are conferred by this Act on the Commissioners regarding schemes for the future government and management of endowments:

(*f*) When a petition with regard to any scheme has been presented to the Court of Session under the foregoing paragraph, the provisions of this Act with regard to laying schemes before Parliament shall not apply to any such scheme:

(*g*) Where the Court of Session have, in pursuance of the foregoing powers, amended a scheme or framed a new scheme, the scheme as so amended or the new scheme as so framed shall have the like effect as a scheme approved by His Majesty in Council.

(2) After the expiry of the powers of the Commissioners the Scottish Universities Committee of the Privy Council shall have, in regard to a university endowment or the Carnegie Trust the like powers as are conferred by the foregoing subsection on the Department, and the said subsection in its application to any such endowment or to the Carnegie Trust shall have effect with the substitution of the said Scottish Universities Committee for the Department, provided that paragraphs (*e*), (*f*) and (*g*) shall not apply.

42. For the purposes of this Act, unless the context otherwise requires,— Interpretation.

"Endowment" shall mean any property, heritable or moveable, dedicated to charitable uses, but shall not, except with the consent of the governing body, include the funds, whether capital or revenue, of any incorporation or society contributed or paid by the members of such incorporation or society by way of entry moneys or other fixed or stated payments, nor burgess or guildry fines paid to any such incorporation or society, nor funds bequeathed or given to any such incorporation or society for the benefit solely of members or widows or families of members of such incorporation or society:

"Educational endowment" shall mean any endowment which has been applied or is applicable in whole or in part, whether by the declared intention of the founder, or by the consent of the governing body, or in pursuance of any scheme approved under the Act of 1882 or under any other Act or of any Provisional Order or by custom or otherwise, to educational purposes:

"Governing body" shall mean the managers, governors, or trustees of any endowment or other person or persons having the administration of the revenue thereof:

"Governing instrument" shall mean, with regard to any endowment, the scheme approved under the Act of 1882 or under any other Act or any Provisional Order, in accordance with which the endowment is governed and managed or, where there is no such scheme or Provisional Order, the deed constituting the endowment:

"Provisional Order" shall mean Provisional Order confirmed by Act of Parliament:

"The Department" shall mean the Scottish Education Department:

The expression "the Act of 1882" shall mean the Educational Endowments (Scotland) Act, 1882: 45 & 46 Vict. c. 59.

The expression "grant-aided school" shall mean a school in receipt of grants from the Department:

The expressions "the accountant of the Department," "education authority," "certificated teacher," and "public school" shall have the like meanings as in the Education (Scotland) Acts, 1872 to 1925.

Short title, extent, and commencement.

43.—(1) This Act shall apply to Scotland only and may be cited as the Educational Endowments (Scotland) Act, 1928.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-nine.

CHAPTER 31.

An Act to consolidate the Sale of Food and Drugs Acts. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

PART I.

GENERAL PROVISIONS.

Restrictions on mixing food and drugs with other ingredients.

1.—(1) No person shall mix, colour, stain, or powder, or order or permit any other person to mix, colour, stain or powder—

(*a*) any article of food with any ingredient or material so as to render the article injurious to health;

(*b*) any drug with any ingredient or material so as to affect injuriously the quality or potency of the drug;

with the intent that the article of food or drug may be sold in that state.

(2) No person shall sell any article of food or drug so mixed, coloured, stained or powdered as aforesaid.

(3) If any person contravenes any of the provisions of this section, he shall be guilty of an offence and shall—

(*a*) in the case of a first offence in relation to an article of food, or a drug, be liable on summary

conviction to a fine not exceeding fifty pounds; and

(*b*) in the case of any offence in relation to an article of food after conviction for a first offence in relation to an article of food, or in the case of any offence in relation to a drug after conviction for a first offence in relation to a drug, be liable on conviction on indictment to imprisonment for a term not exceeding six months:

Provided that a person shall not be liable to be convicted under this section in respect of the sale of any article of food or of any drug if he shows to the satisfaction of the court before whom he is charged that he did not know, and could not with reasonable diligence have ascertained, that the article of food or drug sold by him was so mixed, coloured, stained or powdered as aforesaid.

(4) Where any regulations made under the Public Health (Regulations as to Food) Act, 1907 (as amended by any subsequent enactment), and the enactments mentioned in that Act, prohibit or restrict the addition of any preservative or other ingredient or material to an article of food, the addition of any such ingredient or material— 7 Edw. 7. c. 32.

(*a*) if made in contravention of the regulations, shall for the purposes of this Part of this Act be deemed to render the article injurious to health;

(*b*) if made to an amount not exceeding the limit (if any) specified by the regulations, shall not for the purposes of this Part of this Act be deemed to render the article injurious to health.

Prohibition against sale of articles of food and drugs not of the nature, substance or quality demanded.

2.—(1) No person shall sell to the prejudice of the purchaser any article of food or any drug which is not of the nature, or not of the substance, or not of the quality, of the article demanded by the purchaser.

(2) If any person contravenes the provisions of this section, he shall be guilty of an offence:

Provided that an offence under this section shall not be deemed to have been committed—

(*a*) where any ingredient or material not injurious to health has been added to the article of food or

drug because it is required for the production or preparation thereof as an article of commerce in a state fit for carriage or consumption, and not fraudulently to increase the bulk, weight, or measure of the article of food or drug, or to conceal the inferior quality thereof;

(*b*) where the food or drug is the subject of a patent in force, and is supplied in the state required by the specification of the patent, or is a proprietary medicine;

(*c*) where the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation;

(*d*) where the article being whisky, brandy, rum or gin, is not adulterated otherwise than by the admixture of water, and it is proved that such admixture has not reduced the spirit more than thirty-five degrees under proof.

(3) In any prosecution under this section it shall be no defence to allege that the purchaser, having bought only for analysis, is not prejudiced.

(4) Where any regulations made under the Public Health (Regulations as to Food) Act, 1907 (as amended by any subsequent enactment), and the enactments mentioned in that Act, prescribe the composition of any article of food intended for sale, or prohibit or restrict the addition of any preservative or other ingredient or material to any such article, the purchaser of such article shall, unless the contrary is proved, be deemed for the purposes of this section to have demanded an article complying with the provisions of the regulations as regards the presence or amount of any constituent ingredient or material specified in the regulations.

Provision as to sale of compounds.

3. If any person sells any compound article of food, or any compounded drug, which is not composed of ingredients in accordance with the demand of the purchaser, he shall be guilty of an offence.

Protection from liability where article properly labelled.

4.—(1) No person shall be guilty of any such offence as aforesaid in respect of the sale of an article of food or a drug mixed with any ingredient or material not injurious to health, and not intended fraudulently to increase its bulk, weight, or measure, or to conceal its inferior quality, if at the time of delivering the article

of food or drug he supplies to the person receiving it a notice, by a label distinctly and legibly written or printed on or with the article or drug, to the effect that it is mixed.

(2) For the purposes of this section, a label shall not be deemed to be distinctly and legibly written or printed if the notice of mixture given by the label is obscured by other matter on the label: but nothing in this subsection shall hinder or affect the use of any registered trade mark, or of any label which had been continuously in use for at least seven years before the first day of January nineteen hundred.

(3) The Comptroller-General of Patents, Designs and Trade Marks shall not register any trade mark purporting to describe a mixture unless it complies with the requirements of this section.

Offences in relation to the abstraction from articles of food of parts thereof.

5. If any person abstracts from any article of food any part of it so as to affect injuriously its nature, substance or quality, with the intent that it may be sold in its altered state without notice, or if any person sells any article so altered without making disclosure of the alteration, he shall be guilty of an offence.

PART II.

PROVISIONS WITH RESPECT TO SPECIAL ARTICLES.

Conditions to be observed in dealings in margarine, margarine-cheese, and milk-blended butter.

6.—(1) Margarine, margarine-cheese and milk-blended butter, whenever sold or forwarded by any public conveyance shall be sold or consigned as margarine or margarine-cheese, or in the case of milk-blended butter under such name or names as may be approved by the Minister of Agriculture and Fisheries.

(2) It shall not be lawful to manufacture, sell or expose for sale any margarine the fat of which contains more than ten per cent. of fat derived from milk.

(3) Every person dealing in margarine, whether wholesale or retail, and whether as manufacturer, importer, consignor, consignee, commission agent or otherwise, shall conform to such of the following regulations as may be applicable :—

(*a*) Every package containing margarine, whether open or closed, shall have the word "Margarine"

branded or durably marked on the top, bottom, and sides thereof, in printed capital letters not less than three-quarters of an inch square, the brand or mark being on the package itself and not solely on a label ticket or other thing attached thereto;

(*b*) There shall be attached to every parcel of margarine exposed for sale by retail, in such manner as to be clearly visible to the purchaser, a label marked "Margarine" in printed capital letters not less than one and a half inches square;

(*c*) Margarine when sold by retail, save in a package duly branded or durably marked as aforesaid, shall in every case be delivered to the purchaser in a paper wrapper, and the word "Margarine" shall be printed on the outside of such wrapper, (or, if more wrappers than one are used, on the outside of the outer wrapper) in capital block letters not less than half an inch long and distinctly legible, and no other printed matter (except a statement of the weight in pursuance of any statutory requirement) shall appear on the outside of the wrapper, or, if there are more wrappers than one, of the outer wrapper;

(*d*) Margarine shall not be described in any wrapper enclosing it, or on any package containing it, or on any label attached to a parcel thereof, or in any advertisement or invoice thereof, by any name other than either "Margarine" or a name combining the word "Margarine" with a fancy or other descriptive name approved by the Minister of Agriculture and Fisheries, and printed in type not larger than, and in the same colour as, the word "Margarine."

(4) The requirements of paragraphs (*a*), (*b*) and (*c*) of subsection (3) of this section shall apply to margarine-cheese and to persons dealing therein with the substitution of "Margarine-cheese" for "Margarine":

Provided that, where margarine-cheese is sold or dealt in otherwise than by retail, it shall be sufficient compliance with those requirements if it is itself conspicuously branded with the words "margarine-cheese."

(5) The requirements of paragraphs (*a*), (*b*) and (*c*) of subsection (3) of this section shall apply to milk-blended butter and to persons dealing therein with the substitution of a name approved by the Minister of Agriculture and Fisheries for the word "margarine," save that there shall, in addition to the approved name, be printed on the outside of the wrapper referred to in paragraph (*c*), in such manner as the Minister of Agriculture and Fisheries may approve, such description of the article setting out the percentage of moisture or water contained therein as may be approved by the Minister.

(6) Any substances purporting to be butter or cheese which are exposed for sale and not marked in the manner in which margarine, margarine-cheese or milk-blended butter is required to be marked under this Act shall be presumed to be exposed for sale as butter or cheese as the case may be.

(7) Any person who contravenes any of the provisions of this section shall be guilty of an offence.

Power to make regulations as to constituents of milk, butter, cheese, &c.

7.—(1) The Minister of Agriculture and Fisheries may, after such inquiry as he deems necessary, make regulations for determining what deficiency in any of the normal constituents of genuine milk, cream, butter, or cheese, or what addition of extraneous matter or proportion of water, in any sample of milk (including condensed milk), cream, butter, or cheese, or what proportion of any milk-solid other than fat in any sample of butter or milk-blended butter, shall for the purposes of this Act raise a presumption, until the contrary is proved, that, the milk, cream, butter, cheese or milk-blended butter is not genuine or is injurious to health, and an analyst shall have regard to such regulations in certifying the result of an analysis under this Act.

(2) The Minister of Health may, after such inquiry as he deems necessary, make regulations for prohibiting the use as a preservative of any substance specified in such regulations in the manufacture or preparation for sale of butter, margarine, or milk-blended butter, or for limiting the extent to which, either generally or as regards any particular substance or substances,

preservatives may be used in the manufacture or preparation for sale of butter, margarine, or milk-blended butter.

(3) Any regulations made under this section shall be notified in the London Gazette, and shall also be made known in such other manner as the Minister making the regulations may direct.

(4) Any person who manufactures, sells, or exposes or offers for sale, or has in his possession for the purpose of sale, any butter, margarine, or milk-blended butter which contains a preservative prohibited by a regulation under this section, or an amount of a preservative in excess of the limit allowed by any such regulation, shall be guilty of an offence.

Registration of factories and wholesale premises.

8.—(1) All premises to which this section applies; that is to say—

(*a*) factories of margarine, margarine-cheese, or milk-blended butter;

(*b*) premises where the business of a wholesale dealer in margarine, margarine-cheese, or milk-blended butter is carried on;

(*c*) butter factories, that is to say, premises on which by way of trade butter is blended, reworked, or subjected to any other treatment, but not so as to cease to be butter;

shall be registered by the owner or occupier thereof with the Food and Drugs Authority, in such manner as the Minister of Health may direct; and any owner or occupier who carries on such manufacture, business or trade as aforesaid in premises not duly registered shall be guilty of an offence.

(2) Registration of premises under this section shall be forthwith notified by the Food and Drugs Authority to the Minister of Agriculture and Fisheries.

(3) Premises shall not be used as a butter factory if they form part of, or communicate otherwise than by a public street or road with, any other premises which are required to be registered under paragraph (*a*) or paragraph (*b*) of subsection (1) of this section; and if any

premises are so used, the occupier thereof shall be guilty of an offence, and the Food and Drugs Authority shall remove from the register of butter factories kept by them any premises used as a butter factory contrary to the provisions of this subsection.

Registration of consignments.

9.—(1) Every occupier of a factory of margarine, margarine-cheese, or milk-blended butter, and every wholesale dealer in any such substance, shall keep a register showing the quantity and destination of each consignment of margarine, margarine-cheese, or milk-blended butter, as the case may be, sent out from his factory or place of business, and the register shall be open to the inspection of any officer of the Minister of Agriculture and Fisheries.

(2) If any such occupier or dealer—

(*a*) fails to keep such a register; or

(*b*) refuses to produce the register when required to do so by an officer of the Minister of Agriculture and Fisheries; or

(*c*) fails to keep the register posted up to date; or

(*d*) wilfully makes any entry in the register which is false in any particular; or

(*e*) fraudulently omits to enter any particular which ought to be entered in the register;

he shall be guilty of an offence and liable for the first offence to a fine not exceeding ten pounds, and for any subsequent offence to a fine not exceeding fifty pounds.

Prohibition of adulterants in butter factories.

10. If any substance intended to be used for the adulteration of butter is found in any butter factory, the occupier of the factory shall be guilty of an offence, and if any oil or fat capable of being so used is found it shall be deemed to be intended to be so used, unless the contrary is proved.

Limit of moisture in butter, &c.

11.—(1) If any butter which, when prepared for sale or consignment, contains more then sixteen per cent. of water is in any butter factory, or if any margarine which, when prepared for sale or consignment, contains more than sixteen per cent. of water is in any margarine

factory, or if any such butter or margarine is consigned from a butter factory or margarine factory, the occupier of the factory or consignor, as the case may be, shall (whether the excess of moisture is due to adulteration or not) be guilty of an offence unless he proves to the satisfaction of the court that the butter or margarine was not made, blended, reworked, or treated in the factory.

(2) Any person who manufactures, sells, or exposes or offers for sale, or has in his possession for the purpose of sale, any milk-blended butter which contains more than twenty-four per cent. of water, shall be guilty of an offence.

Restrictions on the importation of agricultural and other produce.

12.—(1) If there is imported into the United Kingdom any of the following articles, namely:—

(*a*) margarine or margarine-cheese, except in packages conspicuously marked "Margarine" or "Margarine-cheese," as the case may require;

(*b*) adulterated or impoverished milk or cream, except in packages or cans conspicuously marked with a name or description indicating that the milk or cream has been so treated;

(*c*) condensed separated or skimmed milk, except in tins or other receptacles which bear a label whereon the words "Machine-skimmed Milk" or "Skimmed Milk," as the case may require, are printed in large and legible type;

(*d*) any adulterated or impoverished article of food to which His Majesty may by Order in Council direct that this section shall be applied, unless the same be imported in packages or receptacles conspicuously marked with a name or description indicating that the article has been so treated;

(*e*) butter containing more than sixteen per cent. of water;

(*f*) margarine containing more than sixteen per cent. of water, or more than ten per cent. of fat derived from milk;

(*g*) milk-blended butter containing more than twenty-four per cent. of water;

(*h*) milk-blended butter, except in packages conspicuously marked with such name as may be approved by the Minister of Agriculture and Fisheries for the purpose;

(*j*) butter, margarine, or milk-blended butter which contains a preservative prohibited by any regulation made under this Act, or an amount of a preservative in excess of the limit allowed by any such regulation;

the importer shall be guilty of an offence.

(2) Prosecutions for offences under this section shall be undertaken by the Commissioners of Customs and Excise, and, subject to the provisions of this Act, this section shall have effect as if it were part of the Customs (Consolidation) Act, 1876. 39 & 40 Vict. c. 36.

(3) If in any case the Commissioners of Customs and Excise are of opinion that an offence against this section has been committed, they shall communicate to the Minister of Agriculture and Fisheries for his information the name of the importer and such other facts as they possess or may obtain as to the destination of the consignment.

(4) For the purposes of this section, an article of food shall be deemed to be adulterated or impoverished if it has been mixed with any other substance, or if any part of it has been abstracted, so as in either case to affect injuriously its nature, substance, or quality:

Provided that an article of food shall not be deemed to be adulterated by reason only of the addition of any preservative or colouring matter of such a nature and in such quantity as not to render the article injurious to health.

PART III.

ADMINISTRATION.

Food and Drugs Authorities.

13. The local authorities for the purposes of the execution of this Act (in this Act referred to as the Food and Drugs Authorities) are—

(1) as respects the city of London, the common council;

(2) as respects any other part of the administrative county of London, the metropolitan borough council;

(3) as respects a county borough, or a borough having a separate police establishment, or a borough which had according to the census of 1881 a population of not less than ten thousand, and which had on the thirteenth day of August, eighteen hundred and eighty-eight, and for the time being has, a separate court of quarter sessions, the council of the borough;

(4) as respects any other area, the county council.

Duty of authorities to enforce Act.

14.—(1) It shall be the duty of every Food and Drugs Authority to put in force from time to time, as occasion may arise, the powers with which they are invested, so as to provide proper securities for the sale of food and drugs in a pure and genuine condition, and in particular to direct their officers to procure samples for analysis.

(2) If the Minister of Health or Minister of Agriculture and Fisheries after communication with the Food and Drugs Authority is of opinion that the authority have failed to execute or enforce any of the provisions of this Act in relation to any article of food, and that their failure affects the general interests of the consumer or the general interests of agriculture in the United Kingdom, as the case may be, the Minister concerned may, by order, empower an officer to execute and enforce those provisions or to procure the execution and enforcement thereof in relation to any article of food mentioned in the order.

(3) The expenses incurred by either such Minister or his officer under any such order shall be paid by the Food and Drugs Authority to such Minister on demand, and in default such Minister may recover the amount of the expenses with costs from the authority, and the amount so paid or recovered shall be treated as expenses incurred by the authority under this Act.

(4) For the purposes of this section, an order of the Minister concerned shall be conclusive in respect of any

default, amount of expenses, or other matter therein stated or appearing.

Appointment of analysts.

15.—(1) It shall be the duty of every Food and Drugs Authority to appoint one or more persons as analysts of articles of food and drugs within their area (in this Act referred to as public analysts), and the authority may remove any such person.

(2) Every such appointment and removal shall at all times be subject to the approval of the Minister of Health who may give his approval absolutely or with modifications as to the period of the appointment, removal, or otherwise.

(3) Every person so appointed shall be a person possessing competent knowledge, skill and experience, and shall furnish such proof of competency as may from time to time be required by regulation framed by the Minister of Health; and no person shall be appointed as public analyst for any place who is engaged directly or indirectly in any trade or business connected with the sale of food or drugs in that place.

(4) The Food and Drugs Authority shall pay to every public analyst appointed by them such remuneration as may be mutually agreed upon.

(5) The council of any borough, being a Food and Drugs Authority, may agree that the public analyst appointed by any neighbouring borough or for the county in which the borough is situated, shall act for their borough during such time as the council may think proper, and the council shall make due provision for the payment of his remuneration, and if such analyst consents, he shall during such time as aforesaid be the public analyst for the borough.

Powers of sampling.

16.—(1) Any medical officer of health, sanitary inspector, inspector of weights and measures, inspector of a market, or police constable, acting under the direction and at the cost of the local authority appointing him or charged with the execution of this Act may purchase any sample of any food or drug, and any such officer, inspector, or constable acting as aforesaid is in this Act referred to as a "sampling officer."

(2) A sampling officer may take at the place of delivery any sample of any food in course of delivery

to the purchaser or consignee in pursuance of any contract for the sale thereof to the purchaser or consignee:

Provided that no sample of food other than milk shall be taken under this subsection except upon the request or with the consent of the purchaser or consignee.

(3) A sampling officer may, without going through the form of purchase, take for the purposes of analysis, samples of any butter or cheese or substances purporting to be butter or cheese which are exposed for sale and are not marked in the manner in which margarine, margarine-cheese or milk-blended butter is required to be marked under this Act.

(4) Any officer of Customs and Excise and any sampling officer (except an inspector of a market and in London an inspector of weights and measures), if he has reason to believe that any package forwarded by any public conveyance contains margarine, margarine-cheese or milk-blended butter which is not consigned in accordance with the provisions of this Act may examine and take samples from that package, and ascertain, if necessary by submitting the same to be analysed, whether an offence under this Act has been committed.

(5) If any sampling officer applies to purchase any article of food or any drug exposed for sale or on sale by retail on any premises (including any street or open space of public resort), and tenders the price for the quantity which he requires for the purpose of analysis not being more than is reasonably requisite, and the person exposing the article or drug for sale, or having it for sale on the premises, refuses to sell to the officer such quantity thereof as aforesaid, or if the seller or consignor or any person entrusted by him for the time being with the charge of any article of food of which a sampling officer is empowered to take a sample in course of delivery refuses to allow the officer to take the quantity which he requires for the purpose of analysis, the person so refusing shall be guilty of an offence and liable to a fine not exceeding ten pounds:

Provided that, where any article of food or drug is exposed for sale in an unopened tin or package duly labelled, no person shall be required to sell it except in the unopened tin or package in which it is contained.

Right to have samples analysed.

17.—(1) Where a sampling officer procures a sample of food or of a drug, he shall, if he suspects the sample or the article from which the sample is taken to have been sold contrary to any provision of this Act, or that the provisions of this Act have otherwise been infringed with respect to that article, submit it to be analysed by the public analyst of the place for which he acts.

(2) Any purchaser of an article of food or of a drug shall be entitled to submit it to be analysed by the public analyst of the place in which the purchase was made.

(3) The public analyst shall, upon payment to him of a sum not exceeding ten shillings and sixpence, as soon as practicable analyse any sample sent to him in pursuance of this Act, and shall give to the person by whom the sample is sent a certificate specifying the result of the analysis in the form set forth in the First Schedule to this Act, or a form to the like effect.

(4) Where there is no public analyst for the place for which the sampling officer acted or in which the purchase was made, the sample shall be submitted to and be analysed by the public analyst for some other place; but in such a case the sum payable shall be such sum as may be agreed.

Division of and dealings with samples.

18.—(1) The person purchasing a sample of any article with the intention of submitting it to analysis shall, after the purchase has been completed, forthwith notify to the seller or his agent who sold the sample his intention to have it analysed by the public analyst, and shall then and there divide the sample into three parts, each part to be marked and sealed or fastened up in such manner as its nature will permit, and shall—

(*a*) if required to do so deliver one part to the seller or his agent;

(*b*) retain one part for future comparison;

(*c*) if he thinks fit to have an analysis made submit one part to the analyst.

(2) In the case of a sample taken of milk in course of delivery, or of margarine, margarine-cheese or milk-blended butter forwarded by a public conveyance,

the person taking the sample shall, if the name and address of the consignor appear on the can or package containing the article sampled, forward to him by registered parcel or otherwise a portion of the sample marked, and sealed, or fastened up.

(3) If the analyst does not reside within two miles of the residence of the person requiring the article to be analysed, the part submitted for analysis may be forwarded to the analyst by registered parcel, and the charge for the postage of such article shall be deemed one of the charges of this Act or of the prosecution, as the case may be.

Power of Ministers to have articles analysed.

19.—(1) The Minister of Health may, in relation to any matter appearing to him to affect the general interests of the consumer, and the Minister of Agriculture and Fisheries may, in relation to any matter appearing to him to affect the general interests of agriculture in the United Kingdom, direct an officer to procure for analysis samples of any article of food, and thereupon the officer shall have all the powers of a sampling officer under this Act, and this Act shall apply as if the officer were a sampling officer except that—

(*a*) the officer procuring the sample shall divide it into four parts, and shall deal with three of such parts in the manner directed by the last foregoing section, and shall send the fourth part to the Minister, and

(*b*) any fee for analysis shall be payable to the analyst by the Food and Drugs Authority of the place where the sample is procured.

(2) The Minister shall communicate the result of the analysis of any such sample to the Food and Drugs Authority, and thereupon there shall be the like duty and power on the part of the authority to cause proceedings to be taken as if the authority had caused the analysis to be made.

Powers of Commissioners of Customs and Excise to have

20.—(1) The Commissioners of Customs and Excise shall, in accordance with directions given by the Treasury after consultation with the Minister of Agriculture and Fisheries, take such samples of consignments of imported articles of food as may be necessary for the

enforcement of the provisions of this Act imposing restrictions on the importation of such articles. imported articles sampled.

(2) Where the Commissioners take a sample of any consignment in pursuance of such directions, they shall divide it into not less than three parts, and send one part to the importer and one part to the Government Chemist and retain one part.

(3) Where a sample taken under this section is certified by the Government Chemist to be margarine or milk-blended butter, the Commissioners of Customs and Excise shall upon receiving the certificate forthwith notify the importer thereof.

21.—(1) The provisions of this Act relating to the taking of samples, and proceedings in connection therewith, shall, in relation to milk, have effect subject to the provisions of the Second Schedule to this Act. Special provisions as to sampling of milk.

(2) So much of any contract as requires a purveyor of milk, on a sample of his milk being taken under this Act or any enactment repealed by this Act, to send to the person from whom he procured the milk any part of such sample, or to give that person notice that a sample has been so taken, shall be void.

(3) For the purpose of this section and the said Schedule the expression "purveyor of milk" includes a seller of milk whether wholesale or by retail.

22.—(1) Any officer of the Minister of Agriculture and Fisheries or of the Minister of Health shall have power to enter at all reasonable times any premises registered under this Act, and to inspect any process of manufacture, blending, reworking, or treatment used therein, and to take samples for analysis of any butter, margarine, margarine-cheese, or milk-blended butter, or of any article capable of being used in the manufacture, treatment, or adulteration of any such article as aforesaid. Inspection of factories.

(2) Any sampling officer of a Food and Drugs Authority shall, if specially authorised in that behalf by the authority, have the like powers of entry, inspection, and sampling as regards any premises registered with the authority as a butter factory.

(3) If the Minister of Agriculture and Fisheries has reason to believe—

(*a*) that on any unregistered premises there is carried on any process of manufacture, blending, reworking, or treatment or any wholesale dealing which under this Act cannot be carried on except on registered premises; or

(*b*) that on any premises butter is by way of trade either made or stored, and that for the purposes of this Act inspection is desirable;

the Minister may specially authorise any of his officers to enter the premises, and in that case the officer shall have the like powers of entry, inspection, and sampling as if the premises were registered.

(4) Where under this section a special authority is required, an officer of a Minister or of a Food and Drugs Authority shall not be entitled to exercise any of his powers under this section unless, if so requested by or on behalf of the occupier of the premises to be entered, he produces his authority.

Approval of names for use in connection with margarine and milk-blended butter.

23. The Minister of Agriculture and Fisheries may approve a name or names for use in connection with margarine, or under which milk-blended butter may be imported or dealt with, but the Minister shall not approve any name for any such purpose if it refers to or is suggestive of butter or anything connected with the dairy interest.

Obstruction of officers in discharge of duties.

24. Any person who wilfully obstructs or impedes any inspector or other officer in the course of his duties, or by any gratuity, bribe, promise, or other inducement prevents, or attempts to prevent, the due execution by the inspector or officer of his duty under this Act, shall be guilty of an offence.

Quarterly reports by analysts.

25. Every public analyst shall report quarterly to the authority appointing him the number of articles analysed by him under this Act during the foregoing quarter, and shall specify the result of each analysis and the sum paid to him in respect thereof, and the report shall be presented at the next meeting of the authority appointing the analyst, and every such authority shall annually transmit to the Minister of

Health at such time and in such form as the Minister may direct, a certified copy of the quarterly report.

Expenses of Food and Drugs Authorities.

26. The expenses of the Food and Drugs Authority under this Act shall be defrayed—

(*a*) in the case of the Common Council of the City of London and a metropolitan borough, out of the general rate;

(*b*) in the case of the council of a borough, out of the borough fund or borough rate;

(*c*) in the case of a county council, out of the county fund as expenses for general county purposes:

Provided that—

(i) if the county includes any borough having a separate court of quarter sessions the council whereof is a Food and Drugs Authority, the expenses shall be treated as expenses for special county purposes from contribution to which the borough shall be exempt;

(ii) if the county includes a borough having a separate police establishment but not having a separate court of quarter sessions, the council whereof is a Food and Drugs Authority, the council of the borough may retain any sums levied by the council as rating authority in pursuance of a precept issued by the council of the county so far as the precept relates to the raising of money for the purposes of this Act.

PART IV.

LEGAL PROCEEDINGS.

Prosecutions and penalties for offences.

27.—(1) Save as otherwise expressly provided, all offences under this Act shall be prosecuted, and all fines recoverable in accordance with the Summary Jurisdiction Acts:

Provided that, where a sample has been purchased for test purposes, any prosecution under this Act in

respect of the sale thereof shall not be instituted after the expiration of twenty-eight days from the time of the purchase.

(2) Where an analyst having analysed any article has given his certificate of the result from which it appears that an offence under this Act has been committed, the person causing the analysis to be made may take proceedings under this Act before a petty sessional court having jurisdiction in the place where the article of food or drug sold was actually delivered to the purchaser or the sample was taken.

(3) A person found guilty of an offence for which no special penalty is imposed by this Act shall be liable on conviction—

(*a*) in the case of a first offence, to a fine not exceeding twenty pounds; and

(*b*) in the case of a second offence, to a fine not exceeding fifty pounds; and

(*c*) in the case of a subsequent offence, to a fine not exceeding one hundred pounds; or if, in the opinion of the court, the offence was committed by the personal act, default, or culpable negligence of the person accused, and the court is of opinion that a fine will not meet the circumstances of the case, to imprisonment for a term not exceeding three months:

Provided that, where the offence is the importation in contravention of the provisions of this Act of butter, margarine, margarine-cheese or milk-blended butter, the maximum fine shall be either that above mentioned or at the election of the Commissioners of Customs and Excise a sum equal to the value of the goods imported bearing the same mark or description, to be estimated and taken according to the rate and price for which goods of the like kind but of the best quality were sold at or about the time of the importation.

(4) In determining whether, for the purposes of this section, an offence is to be treated as a second or subsequent offence, the rules set out in the Third Schedule to this Act shall be observed.

(5) In any prosecution under this Act the summons shall state the particulars of the offence or offences alleged, and also the name of the prosecutor, and shall not be made returnable in less than fourteen days from the day on which it is served.

(6) Where an employer is charged with an offence under Part II. of this Act, he shall be entitled, upon information duly laid by him, to have any other person whom he charges as the actual offender brought before the court at the time appointed for hearing the charge, and if, after the commission of the offence has been proved, the employer proves to the satisfaction of the court that he had used due diligence to enforce the execution of Part II. of this Act, and that the said other person had committed the offence in question without his knowledge, consent or connivance, the said other person shall be summarily convicted of the offence, and the employer shall be exempt from any penalty.

Service and evidence of certificates of analysis.

28.—(1) Where a certificate of analysis has been obtained on behalf of a prosecutor, a copy thereof shall be served with the summons.

(2) Where a copy of a certificate of a public analyst is intended to be produced by a defendant, a copy thereof shall be sent to the prosecutor at least three clear days before the return day, and if it is not so sent, the court may, if it thinks fit, adjourn the hearing on such terms as may seem proper.

(3) In any proceedings for an offence under the foregoing provisions of this Act, the production by one of the parties of a certificate of a public analyst in the form prescribed by this Act shall be sufficient evidence of the facts stated therein unless the other party requires that the analyst shall be called as a witness.

(4) In any proceedings under this Act the part of the sample retained by the person who procured it shall be produced at the hearing.

(5) In any proceedings for an offence under the provisions of this Act restricting the importation of articles of food, the certificate of the Government Chemist of the result of the analysis shall be sufficient evidence of the facts therein stated unless the defendant requires

that the person who made the analysis shall be called as a witness.

(6) In any proceedings for any such offence, the certificate of the Government Chemist, or if the person who made the analysis is called as a witness, the evidence of that person, that an imported substance is margarine or milk-blended butter shall raise a presumption until the contrary is proved that the substance is margarine or milk-blended butter, and the defendant shall not be entitled to require the person who made the analysis to be called as a witness unless three clear days before the return day he gives notice to the prosecutor that he requires his attendance and deposits with the prosecutor a sum sufficient to cover the reasonable costs and expenses of his attendance, which costs and expenses shall be paid by the defendant in the event of his conviction.

Conditions under which warranty may be pleaded as defence.

29.—(1) Subject to the provisions of this section, a defendant shall be discharged from the prosecution if he proves to the satisfaction of the court—

(*a*) in the case of a prosecution under Part II. of this Act for dealing with, selling, exposing or offering for sale or having in his possession for sale margarine, margarine-cheese, or milk-blended butter, that he had purchased the article in question as butter or cheese, as the case may be, and with a written warranty or invoice to that effect, and that he had no reason to believe at the time of the commission of the alleged offence that the article was other than butter or cheese and that, at that time the article was in the same state as when he purchased it; and

(*b*) in the case of any other prosecution under this Act in respect of the sale of an article, that he had purchased the article in question as the same in nature, substance and quality as that demanded of him by the person to whom he sold the article, and with a written warranty to that effect, and that he had no reason to believe at the time he sold it that it was otherwise; and that he sold the article in the same state as when he purchased it.

(2) A warranty or invoice shall only be a defence to proceedings under this Act if—

(*a*) the defendant has within seven days of the service of the summons sent to the prosecutor a copy of the warranty or invoice with a written notice stating that he intends to rely on it and specifying the name and address of the person from whom he received it and has also sent a like notice of his intention to that person; and

(*b*) in the case of a warranty or invoice given by a person resident outside the United Kingdom the defendant proves that he had taken reasonable steps to ascertain, and did in fact believe in, the accuracy of the statement contained therein; and

(*c*) in the case of a prosecution in England or Wales in respect of a sample of milk, the defendant has within sixty hours after the sample was procured served such a notice as is prescribed in paragraph (2) of the Second Schedule to this Act.

(3) The person by whom the warranty or invoice is alleged to have been given shall be entitled to appear at the hearing and to give evidence, and the court may, if it thinks fit, adjourn the hearing to enable him to do so.

(4) Where the defendant is a servant of the person who purchased the article under a warranty or invoice, he shall be entitled to rely on the provisions of this section in the same way as his employer would have been entitled to do if he had been the defendant, provided that the servant further proves that he had no reason to believe that the article was otherwise than that demanded by the prosecutor.

False warranties and certificates.

30.—(1) Every person who wilfully applies to an article of food, or drug, in any proceedings under this Act, a certificate or warranty given in relation to any other article of food or drug, or who wilfully gives a label with any article of food or drug sold by him which falsely describes the article sold, shall be guilty of an offence.

(2) Every person who, in respect of an article of food or drug sold by him as principal or agent, gives to the purchaser a false warranty in writing, shall be guilty of an offence, unless he proves to the satisfaction of the court that when he gave the warranty he had reason to believe that the statements or descriptions contained therein were true.

(3) Where the defendant in a prosecution under this Act has been discharged under the provisions of this Act relating to warranties, any proceedings under this section for giving the warranty relied on by the defendant in the prosecution, may be taken as well before a court having jurisdiction in the place where the article of food or drug to which the warranty relates was purchased for analysis as before a court having jurisdiction in the place where the warranty was given.

Power of court to require analysis by Government Chemist.

31. The court before which any proceedings are taken, or an appeal heard, under this Act may, if it thinks fit and shall upon the request of either party, cause any article of food or drug to be sent to the Government Chemist who shall make an analysis, and give a certificate of the result of the analysis; and the expense of such analysis shall be paid by the prosecutor or the defendant as the court may by order direct.

Application of fines.

32. Any fine recovered under this Act—

(*a*) in the case of a prosecution by a sampling officer of the Food and Drugs Authority, shall be paid to that officer, to be accounted for by him to the authority and applied towards the expenses of the authority under this Act;

(*b*) in the case of any other prosecution, shall be paid and applied in accordance with the law regulating the application of fines for offences punishable summarily:

Provided that any part of a fine recovered in respect of an offence under Part II. of this Act may, if the court so directs, be paid to the prosecutor to reimburse him for the costs of obtaining the analysis and any other reasonable expenses to which the court considers him entitled.

Saving for contracts.

33. Nothing in this Act, save as otherwise expressly provided, shall affect any contract or any rights or remedies belonging to the parties thereto:

Provided that in any action brought by any person for a breach of contract on the sale of any article of food or of any drug, he may recover either alone or in addition to any damages recoverable by him the amount of any fine to which he may have been sentenced in respect of the transaction, together with any costs incurred by him in or about his defence, if he proves that the article of food or drug the subject of the transaction was sold to him as and for an article of food or drug of the same nature, substance, and quality as that demanded from him, and that he purchased it not knowing it to be otherwise and afterwards sold it in the same state in which he purchased it, so, however, that the defendant in the action shall be at liberty to prove that the conviction was wrongful or that the amount of costs incurred was unreasonable.

PART V.

MISCELLANEOUS.

Definitions.

34. In this Act, unless the context otherwise requires—

The expression "food" includes every article used for food or drink by man, other than drugs or water, and any article which ordinarily enters into or is used in the composition or preparation of human food, and also includes flavouring matters and condiments:

The expression "drug" includes medicine for internal or external use:

The expression "butter" means the substance usually known as butter, made exclusively from milk or cream, or both, with or without salt or other preservative, and with or without the addition of colouring matter:

The expression "cheese" means the substance usually known as cheese, containing no fat derived otherwise than from milk:

The expression "margarine" means any article of food, whether mixed with butter or not, which resembles butter and is not milk-blended butter:

The expression "margarine-cheese" means any substance, whether compound or otherwise, which is prepared in imitation of cheese, and which contains fat not derived from milk:

The expression "milk-blended butter" means any mixture produced by mixing or blending butter with milk or cream other than condensed milk or cream:

The expression "importer" includes any person who, whether as owner, consignor or consignee, agent or broker, is in possession of, or in anywise entitled to the custody or control of, the article.

Application to Scotland.

35. This Act shall apply to Scotland subject to the following modifications:—

(*a*) The expression "defendant" shall mean "defender" and include "respondent":

(*b*) The expression "information" shall mean "complaint":

(*c*) References to the Minister of Health shall be construed as references to the Scottish Board of Health; and references to the Minister of Agriculture and Fisheries shall be construed as references to the Board of Agriculture for Scotland:

(*d*) "Borough" shall mean a burgh:

(*e*) The reference to the London Gazette shall be construed as a reference to the Edinburgh Gazette:

(*f*) The following section shall be substituted for section thirteen:—

> The local authorities for the purposes of the execution of this Act (in this Act referred to as the Food and Drugs Authorities) are, as respects a burgh, the town council thereof, and as respects any other area, the county council:

(*g*) Section twenty-one (relating to the sampling of milk) shall not apply, and in lieu thereof the following provisions shall have effect:—

(1) Every person who, himself or by his servant, in any highway or place of public resort sells milk or cream from a vehicle or from a can or other receptacle shall have conspicuously inscribed on the vehicle or receptacle his name and address, and in default shall be guilty of an offence and liable to a fine not exceeding two pounds:

(2) Every tin or other receptacle containing condensed, separated or skimmed milk must bear a label, clearly visible to the purchaser, on which the words "machine-skimmed "milk" or "skimmed milk," as the case may require, are printed in large and legible type; and if any person sells or exposes or offers for sale condensed, separated or skimmed milk in contravention of this provision, he shall be guilty of an offence and liable to a fine not exceeding ten pounds:

(*h*) The following section shall be substituted for section twenty-six:—

The expenses of the Food and Drugs Authorities under this Act shall be defrayed in burghs out of the police assessment, and in counties out of the county general assessment:

(*i*) Notwithstanding anything in section twenty-nine, where proceedings are taken under this Act in respect of milk, cream, skimmed milk, separated milk or butter-milk, a warranty or invoice shall not be available as a defence:

(*j*) Subject to the provisions of subsection (3) (*b*) of section one and of section twelve, offences under this Act may be prosecuted either—

(i) in the sheriff court or in any court in which a stipendiary magistrate sits as judge at the instance of the procurator fiscal, or of the person who caused the analysis to be

made from which it appeared that an offence had been committed; or

(ii) in a burgh or police court at the instance of the burgh prosecutor:

(*k*) The following subsection shall be substituted for section thirty-two:—

Every fine recovered under this Act shall be paid to the clerk of the court, to be accounted for by him to the treasurer of the county general assessment or the police assessment of the burgh as the court may direct:

Application to Northern Ireland.

36.—(1) Such of the provisions of this Act as relate to the importation of articles of food and to proceedings for offences in relation thereto, shall apply to Northern Ireland subject to the following modification, that is to say, references to the Minister of Agriculture and Fisheries shall be construed as references to the Ministry of Agriculture for Northern Ireland.

(2) Save as aforesaid, this Act shall not extend to Northern Ireland.

Repeals.

37. The enactments mentioned in the Fourth Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule:

Provided that nothing in this repeal shall affect any regulation, registration, appointment, sample, analysis, direction, order, certificate or approval made, effected, taken or given under any of the enactments hereby repealed, but every such regulation, registration, appointment, sample, analysis, direction, order, certificate or approval shall have effect as if made, effected, taken or given under this Act.

Short title and commencement.

38.—(1) This Act may be cited as the Food and Drugs (Adulteration) Act, 1928.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-nine.

SCHEDULES.

FIRST SCHEDULE.

Section 17.

FORM OF CERTIFICATE OF PUBLIC ANALYST.

To*

I, the undersigned, public analyst for the do hereby certify that I received on the day of 19 , from† , a sample of for analysis (which then weighed‡), and have analysed it, and declare the result of my analysis to be as follows :—

I am of opinion that it is a sample of genuine

or,

I am of opinion that the said sample contained the parts as under, or the percentages of foreign ingredients as under.

Observations§

As witness my hand this day of

A.B.,

at

* Here insert the name of the person submitting the article for analysis.

† Here insert the name of the person delivering the sample.

‡ When the article cannot be conveniently weighed, this passage may be erased, or the blank may be left unfilled.

§ Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article portable or palatable, or of preserving it, or of improving the appearance, or was unavoidable, and may state whether in excess of what is ordinary, or otherwise, and whether the ingredients or materials mixed are, or are not, injurious to health.

In the case of a certificate regarding milk, butter, or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

Sections 21 and 29.

SECOND SCHEDULE.

SPECIAL PROVISIONS AS TO MILK.

(1) Where a sample of milk is procured from a purveyor of milk, he shall, on being required to do so by the person by whom or on whose behalf the sample was taken state the name and address of the seller or consignor from whom he received the milk.

(2) The local authority in whose district the sample was taken, may take or cause to be taken one or more samples of milk in course of transit or delivery from such seller or consignor.

Within sixty hours after the sample of milk was procured from the purveyor he may serve on the local authority a notice stating the name and address of the seller from whom he received the milk and the time and place of delivery to the purveyor by the seller or consignor of milk from a corresponding milking, and requesting them to take immediate steps to procure, as soon as practicable, a sample of milk in the course of transit or delivery from the seller or consignor to the purveyor, unless a sample has been so taken since the sample was procured from the purveyor, or within twenty-four hours prior to the sample being procured from the purveyor:

Provided that the purveyor shall not have any such right to require that such a sample shall be taken in cases where the milk from which the sample procured from the purveyor was taken was a mixture of milk obtained by the purveyor from more than one seller or consignor.

If a purveyor has served on the local authority such a notice as aforesaid, and the local authority have not procured a sample of milk from the seller or consignor in accordance with the foregoing provisions, no proceedings under this Act shall be taken against the purveyor in respect of the sample of milk procured from him.

(3) Any sample of milk so taken in the course of transit or delivery shall be submitted for analysis to the analyst to whom the sample procured from the purveyor is or was submitted.

(4) If proceedings are taken against the purveyor of milk, a copy of the certificate of the result of the analysis of every sample so taken in the course of transit or delivery shall be furnished to the purveyor, and every such certificate shall, subject to the provisions of section twenty-eight of this Act, be sufficient evidence of the facts stated therein, and shall be admissible as evidence on any question whether the milk sold by the purveyor was sold in the same state as he purchased it.

2ND SCH. —*cont.*

(5) The local authority of the district in which the first-mentioned sample was taken may, instead of, or in addition to, taking proceedings against the purveyor of milk, take proceedings against the seller or consignor.

(6) If a sample of milk of cows in any dairy is taken in course of transit or delivery from that dairy, the owner of the cows may, within sixty hours after the sample of milk was procured, serve on the local authority a notice requesting them to take immediate steps to procure as soon as practicable a sample of milk from a corresponding milking of the cows, and the foregoing provisions shall apply accordingly:

Provided that the person taking the sample shall be empowered to take any such steps at the dairy as may be necessary to satisfy him that the sample is a fair sample of the milk of the cows when properly and fully milked.

(7) For the purposes of this Schedule expressions have the same meaning as in the Milk and Dairies (Consolidation) Act, 1915.

THIRD SCHEDULE.

Section 27.

RULES FOR DETERMINING WHETHER OFFENCES ARE SECOND OR SUBSEQUENT OFFENCES.

1. Any offence under section six or section eight of this Act (except an offence under paragraph (*d*) of subsection (3) of section six, or an offence under section six so far as it relates to milk-blended butter or an offence under subsection (3) of section eight) shall, in relation to any other offence under either of those sections except as aforesaid be deemed to be a second or subsequent offence.

2. Any offence under paragraph (*d*) of subsection (3) of section six, or under section six so far as it relates to milk-blended butter, or under subsection (4) of section seven, subsection (3) of section eight, section ten or section eleven of this Act, shall, in relation to any other offence under any of the said provisions, be deemed to be a second or subsequent offence.

3. Save as aforesaid, an offence under this Act shall not be deemed to be a second or subsequent offence unless the former offence or offences were an offence or offences under the same provision of this Act.

Section 37.

FOURTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
38 & 39 Vict. c. 63.	The Sale of Food and Drugs Act, 1875.	The whole Act, except sections thirty, thirty-one and thirty-six.
42 & 43 Vict. c. 30.	The Sale of Food and Drugs Act Amendment Act, 1879.	The whole Act.
50 & 51 Vict. c. 29.	The Margarine Act, 1887 -	The whole Act.
55 & 56 Vict. c. 55.	The Burgh Police (Scotland) Act, 1892.	In section four hundred and thirty-two the words "under the Sale of Food and Drugs Act, 1875, and also".
62 & 63 Vict. c. 51.	The Sale of Food and Drugs Act, 1899.	The whole Act.
7 Edw. 7. c. 21	The Butter and Margarine Act, 1907.	The whole Act.
4 & 5 Geo. 5. c. 46.	The Milk and Dairies (Scotland) Act, 1914.	Section twenty-seven.
5 & 6 Geo. 5. c. 66.	The Milk and Dairies (Consolidation) Act, 1915.	Section nine and the Third Schedule.
11 & 12 Geo. 5. c. 32.	The Finance Act, 1921 -	Section twenty-three.
11 & 12 Geo. 5. c. 42.	The Licensing Act, 1921 -	Section ten.
17 & 18 Geo. 5. c. 5.	The Sale of Food and Drugs Act, 1927.	The whole Act.

CHAPTER 32.

An Act to consolidate the enactments relating to petroleum and to petroleum-spirit.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Licences for Keeping Petroleum-Spirit.

Petroleum-spirit not to be kept without a licence.

1.—(1) Subject to the provisions of this Act, petroleum-spirit shall not be kept unless a petroleum-spirit licence is in force under this Act authorising the keeping thereof and the petroleum-spirit is kept in accordance with such conditions, if any, as may be attached to the licence:

Provided that the foregoing provision shall not apply to any petroleum-spirit kept either for private use or for sale so long as—

(*a*) it is kept in separate glass, earthenware, or metal vessels, securely stopped and containing not more than one pint each; and

(*b*) the aggregate amount kept would not, if the whole contents of the vessels were in bulk, exceed three gallons.

(2) The occupier of any premises in which petroleum-spirit is kept in contravention of this section shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the contravention occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit, in respect of which the contravention occurs, and any vessel in which it is contained be forfeited or otherwise dealt with in such manner as the court thinks fit.

(3) If any person to whom a petroleum-spirit licence is granted contravenes any condition of the licence, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the contravention occurs or continues.

Provisions as to licences.

2.—(1) The local authority empowered under this Act to grant petroleum-spirit licences shall be—

(*a*) in the County of London, except the City of London, the county council:

(*b*) in the City of London, the common council of the City of London:

(*c*) elsewhere, the district council:

Provided that in any harbour within the jurisdiction of a harbour authority, whether situate or not within the jurisdiction of any local authority hereinbefore mentioned, the harbour authority shall be the local authority for granting petroleum-spirit licences to the exclusion of any other local authority.

(2) A petroleum-spirit licence may be granted by a local authority so as to be in force for such time, and subject to such provisions as to renewal, as the local authority think necessary.

(3) A local authority may attach to any petroleum-spirit licence such conditions as they think expedient, as to the mode of storage, the nature and situation of the premises in which, and the nature of the goods with which, petroleum-spirit is to be stored, the facilities for the testing of petroleum-spirit from time to time, and generally as to the safe-keeping of petroleum-spirit.

(4) Where conditions to be observed by persons employed are attached to any petroleum-spirit licence, the occupier of the premises to which the licence relates shall cause to be kept posted on the premises, in such form and in such position as to be easily read by the persons employed on the premises, a notice setting out those conditions, and

(*a*) if the occupier of any premises fails to comply with the foregoing requirements of this subsection, he shall be liable on summary conviction to a fine not exceeding five pounds for every day on which the failure occurs or continues; and

(*b*) if any person pulls down, injures, or defaces any notice posted in accordance with the requirements of this subsection, he shall be liable on summary conviction to a fine not exceeding five pounds; and

(*c*) if any person employed contravenes any condition of which notice has been given in accordance with the requirements of this subsection, he shall be liable on summary conviction to a fine not exceeding five pounds.

Appeals from refusals by local authorities to grant licences.

3.—(1) If on any application for a petroleum-spirit licence a local authority refuse to grant the licence, or grant the licence on conditions with which the applicant is dissatisfied, the local authority shall, if required by the applicant so to do, deliver to him a certificate in writing signed by the clerk or secretary of the local authority stating the grounds on which the authority has refused the licence or attached the conditions, as the case may be, and the applicant may appeal to the Secretary of State within ten days after the receipt of the certificate or within such further time as the Secretary of State may allow.

(2) Every appeal to the Secretary of State under this section shall be made in writing asking that the licence may be granted notwithstanding the refusal of the local authority, or that the conditions may not be attached or may be modified in such manner and to such extent as may be set forth in the appeal, and shall be accompanied by the certificate of the local authority given under the last foregoing subsection, and on consideration of any such appeal the Secretary of State may, if he thinks fit, grant the licence either without conditions or subject to such conditions as he thinks proper or may modify the conditions attached by the local authority, and any licence so granted or modified shall be in force for such time and be subject to such provisions as to renewal as may be specified in the licence, and shall, when certified under the hand of the Secretary of State, have effect as if granted by a local authority.

(3) Before exercising his powers under the last foregoing subsection with respect to any appeal, the Secretary of State may, if he thinks it necessary or desirable, cause an inquiry and report upon the matter to be made to him by such person as he may appoint for the purpose.

Fees payable for licences.

4. In respect of every petroleum-spirit licence granted by a local authority or by the Secretary of State under this Act, fees shall be payable to the local authority or

to the Secretary of State, as the case may be, by the person to whom the licence is granted, at the rates shown in the scale set out in the First Schedule to this Act or such lower scale as the Secretary of State may, with the consent of the Treasury, prescribe by regulations.

Labelling of Vessels containing Petroleum-Spirit.

Provisions as to the labelling of vessels containing petroleum-spirit.

5.—(1) Subject as hereinafter provided, where any petroleum-spirit—

(*a*) is kept at any place; or

(*b*) is sent or conveyed between any two places in Great Britain; or

(*c*) is sold or exposed or offered for sale;

there shall be attached to, or, where that is impracticable, displayed near, the vessel containing the petroleum-spirit, a label showing, in conspicuous characters, the words "Petroleum-Spirit" and the words "Highly Inflammable," and—

(i) in the case of petroleum-spirit kept, the name and address of the consignee or owner:

(ii) in the case of petroleum-spirit sent or conveyed, the name and address of the sender;

(iii) in the case of petroleum-spirit sold or exposed or offered for sale, the name and address of the vendor:

Provided that, for the purposes of the foregoing provisions—

(*a*) petroleum-spirit shall not be deemed to be kept during the seven days next after it has been imported; and

(*b*) petroleum-spirit carried on any motor vehicle, ship, or aircraft, but intended to be used only for the purposes thereof shall not be deemed to be conveyed.

(2) Any person who keeps, sends, conveys, sells, or exposes or offers for sale any petroleum-spirit in contravention of this section shall be liable on summary conviction to a fine not exceeding five pounds, and the court before whom any person is convicted in respect of any such contravention may order that the petroleum-spirit, in respect of which the contravention occurs, and any vessel in which it is contained be forfeited or otherwise dealt with in such manner as the court thinks fit.

Transport of Petroleum-Spirit.

Regulations as to the conveyance of petroleum-spirit by road.

6.—(1) The Secretary of State may make regulations as to the conveyance of petroleum-spirit by road and for protecting persons or property from danger in connection with such conveyance, and in particular—

(*a*) for regulating the description and construction of vehicles to be used in the conveyance of petroleum-spirit by road:

(*b*) for prohibiting or subjecting to conditions and restrictions the conveyance by road of petroleum-spirit with any explosive, or with any articles or substances, or in passenger vehicles:

(*c*) for prescribing the quantity of petroleum-spirit which may be conveyed at one time or in one vehicle:

(*d*) for prescribing the precautions to be observed in the conveyance of petroleum-spirit by road, and in loading and unloading vehicles used in such conveyance, and the time during which the petroleum-spirit may be kept during such conveyance, loading, and unloading as aforesaid:

(*e*) for the publication and supply of copies of the regulations:

(*f*) adapting, on good cause being shown, the regulations in force under this section to the circumstances of any particular locality:

(*g*) the enforcement of the regulations in any district by the local authority empowered under this Act to grant petroleum-spirit licences in that district.

(2) If any person contravenes or attempts to contravene any regulation made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the offence occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit in respect of which the offence was committed and any vessel in which it is contained be forfeited or otherwise dealt with in such manner as the court thinks fit.

Byelaws as to ships loading and carrying petroleum-spirit in harbour.

7.—(1) It shall be the duty of every harbour authority to make for the harbour under their jurisdiction byelaws as to the loading of ships with petroleum-spirit and generally as to the precautions to be observed with respect to ships carrying petroleum-spirit whilst in the harbour, and such byelaws shall in particular provide—

(*a*) for regulating the places at which ships are to load or land petroleum-spirit and the time and mode of, and the precautions to be taken on, such loading and landing; and

(*b*) for regulating the places at which ships carrying petroleum-spirit are to be moored; and

(*c*) for the due enforcement of the byelaws.

(2) No byelaws made by a harbour authority under the last foregoing subsection shall come into force until confirmed by the Minister of Transport and before submitting any such byelaws to the Minister the harbour authority shall, in such manner as may be directed by the Minister, publish a draft thereof together with notice of their intention to apply for the confirmation of the byelaws.

(3) If it appears to the Minister of Transport that at any harbour there are for the time being no byelaws or insufficient byelaws in force under this section, the Minister may by notice require the harbour authority having jurisdiction in that harbour to make and submit to him byelaws for the purposes of this section, and if the harbour authority make default in complying with any such requirement within the time limited by the notice, the Minister may make byelaws which shall have effect as if they had been made by the harbour authority and confirmed by him.

(4) If it appears to the Admiralty that byelaws under this section ought to be made with respect to any place within the limits of a dockyard port as defined by the Dockyard Port Regulation Act, 1865, but that there is no harbour authority competent to make byelaws with respect to that place, the Admiralty may make byelaws with respect thereto, and any byelaws so made by the Admiralty shall come into force without confirmation, shall be published in such manner as the Admiralty think proper, and shall have effect as if they had been made by a harbour authority and confirmed by the Minister of Transport.

28 & 29 Vict. c. 125.

(5) If it appears to a harbour master or to any person acting under the orders of a harbour authority that any ship or any petroleum-spirit is in a place in which it ought not in accordance with any such byelaws as aforesaid to be, he may cause it to be removed so as to be in conformity with the byelaws, and any expenses incurred by the harbour authority in connection with any such removal may be recovered summarily as a civil debt from the owner of the ship or of the petroleum-spirit, as the case may be.

(6) In the event of any contravention of the requirements of any byelaw in force under this section, the owner and master of any ship in or in relation to which the contravention occurs, and, except in the case of a contravention in respect of the mooring of a ship, the owner of any petroleum-spirit in respect of which the contravention occurs, shall each be guilty of an offence and shall be liable on summary conviction thereof to a fine not exceeding fifty pounds for every day on which the offence occurs or continues:

Provided that it shall be a good defence to proceedings for any such offence to prove—

(*a*) if the proceedings are against the owner or master of a ship for an offence in respect of the loading or landing of petroleum-spirit, that all reasonable means were taken by the master to prevent the commission of the offence, and that the offence was not caused or facilitated by any act or neglect on the part of the owner or of any person engaged or employed by the owner or master; and

(*b*) if the proceedings are against the owner of petroleum-spirit for an offence in respect of the loading or landing thereof, or in respect of any failure to observe precautions required to be observed with respect to ships carrrying petroleum-spirit whilst in harbour, that the offence was not caused or facilitated by any act or neglect on his part or on the part of any person engaged or employed by him.

Notice of ships carrying petroleum-

8. The owner or master of every ship carrying a cargo, any part of which consists of petroleum-spirit, shall, on entering any harbour within Great Britain, give notice of the nature of the cargo to the harbour

spirit to be given on entering harbour.

authority having jurisdiction over the harbour, and if such notice is not given, the owner and master of the ship shall each be guilty of an offence and shall be liable on summary conviction thereof to a fine not exceeding fifty pounds, or on conviction thereof on indictment to a fine not exceeding five hundred pounds:

Provided that it shall be a good defence to proceedings for any such offence to prove that neither the owner nor the master knew the nature of the goods in respect of which the proceedings are taken, and that neither of them could, with reasonable diligence, have obtained such knowledge.

Byelaws as to loading, conveyance and landing of petroleum-spirit in and upon canals.

9.—(1) Every canal company shall have power to make byelaws regulating the loading, conveyance and landing of petroleum-spirit in and upon the canal under their jurisdiction, and as to the precautions to be observed with respect thereto, and as to the due enforcement of the byelaws.

(2) No byelaws made under this section shall come into force until confirmed by the Minister of Transport, and before submitting any such byelaws to the Minister, the canal company shall, in such manner as may be directed by the Minister, publish a draft thereof together with notice of their intention to apply for the confirmation of the byelaws.

(3) If any person contravenes or attempts to contravene any byelaw made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the offence occurs or continues.

51 & 52 Vict. c. 25.

(4) Section forty of the Railway and Canal Traffic Act, 1888 (which makes provision as to the byelaws of canal companies) shall not apply to byelaws made under this section.

Special Provisions as to Keeping, Use and Supply of Petroleum-Spirit for Motor Vehicles.

Regulations as to the keeping and use of petroleum-spirit for purpose of motor

10.—(1) The Secretary of State may make regulations as to the keeping and use of petroleum-spirit by persons intending to use it for the purpose of any class of motor vehicles, motor boats, aircraft, or engines specified in the regulations, and any such regulations may exempt from the operation of any of the foregoing provisions of

this Act the keeping and use of petroleum-spirit by persons intending to use it for the purpose of any such class as aforesaid to which the regulations apply.

vehicles, motor boats, aircraft and engines.

(2) If any person contravenes or attempts to contravene any regulation made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the offence occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit in respect of which the offence was committed, and any vessel in which it is contained, be forfeited or otherwise dealt with in such manner as the court thinks fit.

Byelaws as to petroleum filling stations.

11.—(1) For the purpose of preserving for the enjoyment of the public the amenities of any rural scenery or of any place of beauty or historic interest or of any public park or pleasure promenade or of any street or place which is of interest by reason of its picturesque character, the council of any county or borough may make byelaws—

(*a*) regulating the appearance of petroleum filling stations; or

(*b*) prohibiting the establishment of petroleum filling stations,

in any part of their area to which the byelaws apply; and, without prejudice to the generality of the foregoing provisions, any such byelaws regulating the appearance of petroleum filling stations may, in particular, require compliance with such provisions as may be contained in the byelaws as to the position, design, size, colour and screening of such stations or of any parts thereof:

Provided that—

(i) as respects the City of London, the powers and duties conferred and imposed by this section shall be exercised and performed by the Common Council of the City of London instead of the London County Council; and

(ii) no byelaws made under this section by the council of any county shall have effect in any borough within the county; and

(iii) nothing in any byelaws regulating the appearance of petroleum filling stations shall prevent the use in any place to which the

byelaws apply, of any pump or other apparatus approved for use in such places by the Secretary of State; and in making any such byelaws a council shall make provision for exempting any station established at the time of the making of the byelaws from any restrictions requiring structural alterations for such period, not being less than two years from that time, as they may think fit; and

(iv) in making any byelaws prohibiting the establishment of petroleum filling stations a council shall have regard to the need for reasonable facilities for the supply of petroleum in or near the part of their area to which the byelaws apply.

(2) Any part of the area of a council to which byelaws or a draft of any byelaws made under this section apply shall be distinctly marked and shown on plans to be signed by and deposited with the clerk of the council making the byelaws, and the said plans shall be at all reasonable times thereafter open for the inspection of the public without charge.

(3) No byelaws made under this section shall come into force until confirmed by the Secretary of State, and before submitting any such byelaws to the Secretary of State the council by whom the byelaws were made shall, in such manner as may be directed by the Secretary of State, publish a draft thereof, together with notice of the place where the plans marked in accordance with the provisions of this section may be inspected and of the intention of the council to apply for the confirmation of the byelaws.

(4) Where byelaws made under this section are in force prohibiting the establishment of petroleum filling stations in any part of the area of a council, the council may, with a view to securing the removal of all such stations from that part of their area, serve upon every occupier of a petroleum filling station established therein before the date on which the byelaws came into force a notice requiring him to remove it within such period, not being less than six months after the service of the notice, as may be specified in the notice, and any such notice may be addressed "the occupier" without

further name or description and may be served either by delivering it or leaving it at, or by sending it by post as a registered letter to, the usual or last known place of abode of the occupier, or if his place of abode is not known, by fixing it on some conspicuous part of the petroleum filling station :

Provided that any person upon whom such a notice is served shall be entitled to recover from the council by whom it was served any expenses reasonably incurred by him in carrying out the directions contained in the notice, and shall, if he makes a claim within twelve months after the service of the notice, be entitled to recover from the council compensation for any loss sustained by him in direct consequence of the requirements of the notice, and any question in dispute as to whether compensation is payable under this subsection or as to the amount of any compensation so payable shall be determined by a single arbitrator appointed by agreement between the parties or, in default of such agreement, appointed by the Secretary of State.

(5) The occupier of any premises used or intended to be used as a petroleum filling station shall have power, notwithstanding anything in any conveyance or in any lease or other agreement, to do all such things as may be necessary for complying with the requirements of any byelaw made or notice served under this section; and where a notice has been served upon any person under this section the council by whom the notice was served may, with his consent, do on his behalf anything necessary for complying with the requirements of the notice.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

(6) If any person contravenes any byelaw made or notice served under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the contravention occurs or continues, and if, after any person has been so convicted in respect of a contravention of any byelaw made under this section prohibiting the establishment of petroleum filling stations or in respect of a contravention of any notice served under this section requiring the removal of any such station, the petroleum filling station is not removed within such time as the court may allow, the council by whom the byelaw was made or the notice served shall have power to do all such acts as may be necessary for the removal thereof, and

any expenses incurred by a council in removing any petroleum filling station established in contravention of any such byelaw as aforesaid shall be recoverable from the person convicted summarily as a civil debt.

(7) Any expenses incurred by a county council under this section shall be defrayed as part of their expenses for general county purposes.

(8) The council of any urban district shall have power to enforce within their district any byelaws in force under this section, and any expenses incurred by a district council under this subsection shall be defrayed as part of their general expenses.

Regulations as to special Classes of Petroleum-Spirit.

Regulations as to classes of petroleum-spirit likely to be dangerous or injurious to health.

12.—(1) If the Secretary of State is satisfied that any class of petroleum-spirit is by reason of the nature thereof or of any substance mixed therewith likely to be dangerous or injurious to health either generally or in the case of any class of persons, he may make such regulations as appear to him to be reasonably practicable and to meet the necessity of the case, and in particular—

(*a*) for requiring the observance of such precautions as may be prescribed for the protection of persons employed or engaged in handling or using petroleum-spirit of that class in connection with any trade or business; and

(*b*) for requiring persons selling to the public petroleum-spirit of that class to give, in such manner as may be prescribed, warning to purchasers of petroleum-spirit of that class as to the dangers thereof and the precautions to be observed with respect thereto; and

(*c*) for prohibiting the sale or use of petroleum-spirit which he may by order declare to be so dangerous or injurious to health that precautions for the protection of persons employed or engaged in handling or using such petroleum-spirit are impracticable; and

(*d*) for the publication and supply of copies of the regulations; and

(*e*) for the enforcement of the regulations in any district by the local authority empowered under this Act to grant petroleum-spirit licences in that district:

Provided that any such regulations extending to England shall be made after consultation with the Minister of Health.

(2) If any person contravenes or attempts to contravene any regulation made under this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds for every day on which the offence occurs or continues, and the court before whom any person is convicted under this subsection may order that the petroleum-spirit in respect of which the offence was committed, and any vessel in which it is contained, be forfeited or otherwise dealt with in such manner as the court thinks fit.

Accidents in connection with Petroleum-Spirit.

Notice to be given of accidents connected with petroleum-spirit.

13.—(1) Whenever any accident which occasions loss of life or personal injury occurs by explosion or by fire in or about or in connection with any licensed premises, the occupier of the premises shall, if the explosion or fire involved petroleum-spirit, forthwith send or cause to be sent to the Secretary of State notice of the accident and of the loss of life or personal injury. A notice of any accident of which notice is sent in pursuance of this section need not be sent to any inspector of factories.

(2) Where, in, about, or in connection with any ship or vehicle on which petroleum-spirit is being conveyed or loaded or from which petroleum-spirit is being unloaded, any accident which occasions loss of life or personal injury occurs by explosion or by fire, the owner or master of the ship or vehicle shall, if the explosion or fire involved petroleum-spirit, forthwith send or cause to be sent to the Secretary of State notice of the accident and of the loss of life or personal injury, but this provision shall not apply where the petroleum-spirit carried or loaded on, or unloaded from, the ship or vehicle is or was for use only on that ship or vehicle or in any case in which such notice as aforesaid is otherwise by law required to be sent to some government department.

(3) Every such occupier, owner, or master as aforesaid who fails to comply with any of the provisions of this section shall be liable on summary conviction to a fine not exceeding twenty pounds.

Inquiry into accidents connected with petroleum-spirit.

14. The Secretary of State may direct an inquiry to be made by a government inspector into the cause of any accident of which notice is required by this Act to be given to the Secretary of State, and where it appears to the Secretary of State either before or after the commencement of any such inquiry, that a more formal investigation of the accident, and of the causes and circumstances thereof, is expedient, he may by order direct a formal investigation to be held, and with respect to inquiries and investigations made or held under this Act the following provisions shall have effect:—

(*a*) the Secretary of State may, by the same or any subsequent order, appoint any person or persons possessing legal or special knowledge to assist the government inspector in holding a formal investigation, or may direct such county court judge, stipendiary magistrate, metropolitan police magistrate, or other person or persons as may be named in the order, to hold such an investigation with the assistance of a government inspector or any other assessor or assessors named in the order:

(*b*) the persons holding any formal investigation (in this section referred to as the court) shall hold it in open court in such manner and under such conditions as they think most effectual for ascertaining the causes and circumstances of the accident, and for enabling them to make the report in this section mentioned:

(*c*) the court shall have for the purpose of the investigation all the powers of a court of summary jurisdiction when acting as a court in hearing informations for offences against this Act, and shall have all the powers of a government inspector under this Act, and in addition the following powers, namely—

(i) they may enter and inspect any place or building the entry or inspection whereof appears to them requisite for the said purpose;

(ii) they may by summons under their hands require the attendance of all such persons as they think fit to call before them and examine for the said purpose, and may for the said purpose require to be furnished

to them answers or returns to such inquiries as they think fit to make;

(iii) they may require the production of all books, papers, and documents which they consider important for the said purpose;

(iv) they may administer an oath, and require any person examined to make and sign a declaration of the truth of the statements made by him in his examination:

(*d*) persons attending as witnesses before the court shall be allowed such expenses as would be allowed to witnesses attending before a court of record; and in case of dispute as to the amount to be allowed, the dispute shall be referred by the court to a master of the Supreme Court, who, on request under the hands of the members of the court, shall ascertain and certify the proper amount of the expenses:

(*e*) if any person without reasonable excuse (proof whereof shall lie on him) fails, after having had the expenses (if any) to which he is entitled tendered to him, to comply with any summons or requisition of a court holding an investigation under this Act, or prevents or impedes the court in the execution of their duty, he shall be liable on summary conviction to a fine not exceeding ten pounds, or, in the case of a failure to comply with a requisition for furnishing any return or producing any document, not exceeding ten pounds for every day on which the failure occurs or continues:

(*f*) the government inspector making an inquiry into any accident and the court holding an investigation of any accident under this section shall make a report to the Secretary of State, stating the causes of the accident and all the circumstances attending it, and containing any observations thereon or on the evidence or on any matters arising out of the inquiry or investigation which he or they think right to include in the report, and the Secretary of State shall cause every report so made to him to be made public in such manner as he thinks expedient.

Coroners' inquests on deaths from accidents connected with petroleum-spirit.

15.—(1) Where a coroner holds an inquest upon the body of any person whose death may have been caused by any accident of which notice is required by this Act to be given to the Secretary of State, the coroner shall adjourn the inquest unless a government inspector, or some person on behalf of the Secretary of State, is present to watch the proceedings:

Provided that, if the accident has not occasioned the death of more than one person, and the coroner has sent to the Secretary of State notice of the time and place of holding the inquest not less than forty-eight hours before the time of the holding thereof, it shall not be imperative on him to adjourn the inquest in pursuance of this section if the majority of the jury think it unnecessary that he should do so.

(2) The coroner before the adjournment, may take evidence to identify the body, and may order the interment thereof.

(3) The coroner, at least four days before holding the adjourned inquest, shall send to the Secretary of State notice in writing of the time and place of holding the adjourned inquest.

(4) A government inspector or person employed on behalf of the Secretary of State shall be at liberty at any such inquest as aforesaid to examine any witness, subject nevertheless to the order of the coroner on points of law.

(5) Where at any inquest there is given evidence of any neglect having caused or contributed to an accident, or evidence of there having been, in or about or in connection with any licensed premises or any ship or vehicle carrying petroleum-spirit, any defect that appears to the coroner or jury to require a remedy, the coroner shall, if no government inspector or person employed on behalf of the Secretary of State is present at the inquest, send to the Secretary of State notice in writing of the neglect or defect.

Powers of Inspection, &c.

Powers of government inspectors.

16.—(1) A government inspector shall have power to make such examination and inquiry as may be necessary to ascertain whether the provisions of this Act or of any

regulations made thereunder are complied with, and for that purpose he—

(*a*) may enter, inspect, and examine at all reasonable times by day any licensed premises, and every part thereof, and any premises in which any petroleum-spirit is kept, or is suspected by him to be kept, in contravention of the provisions of this Act or of any regulations made thereunder; and

(*b*) may require the occupier of any premises which he is so entitled to enter, or a person employed therein by the occupier, to give him samples of any petroleum on the premises.

(2) The occupier of any such premises as aforesaid, his agents and servants, shall furnish the means required by a government inspector as being necessary for every such entry, inspection and examination which he is entitled under this section to make.

(3) If any person fails to permit a government inspector to enter, inspect or examine as aforesaid, or to comply with any such requisition of a government inspector as aforesaid, or in any manner obstructs a government inspector in the execution of his duties, that person shall be liable on summary conviction to a fine not exceeding fifty pounds, or on conviction on indictment to a fine not exceeding one hundred pounds.

Powers of officers of local authorities as to testing petroleum-spirit.

17.—(1) Any officer authorised by a local authority empowered under this Act to grant petroleum-spirit licences—

(*a*) may purchase samples of any petroleum from any dealer therein or from any person who keeps petroleum for the purposes of any trade or industry, or may on producing a copy of his appointment purporting to be signed by the clerk or secretary of the local authority require the dealer or other person to show him every place and any vessels in which petroleum in his possession is kept and to give him samples of such petroleum on payment of the value thereof; and

(*b*) may test or cause to be tested at any convenient place and at such reasonable time as he may appoint any samples so obtained by him.

(2) Any such officer shall, before testing or causing to be tested any samples under the last foregoing subsection, give to the dealer or other person from whom they were obtained notice in writing of the place and time at which they are to be tested, and the dealer or other person or any person appointed by him may be present at the testing.

(3) If it appears to the person testing any samples of petroleum obtained under this section that the petroleum is petroleum-spirit, he may give a certificate in writing to that effect, and a certificate so given shall be received in evidence in any proceedings under this Act against the person from whom the samples were obtained, so, however, that if, after hearing any evidence given by or on behalf of that person, the court before which the proceedings are taken is not satisfied as to the correctness of the certificate, the court may appoint some person skilled in testing petroleum to test the samples to which the certificate relates and to report whether the certificate is correct or not.

(4) Any expenses incurred in testing any samples of petroleum under this section shall, if the person from whom the samples were obtained is convicted of keeping, sending, conveying, selling, or exposing or offering for sale petroleum-spirit in contravention of this Act, be paid by that person, and shall be recoverable as part of the costs of the proceedings against him, but in every other case shall be paid by the local authority.

(5) If any dealer in petroleum or person who keeps petroleum for the purposes of any trade or industry, by himself or by anyone in his employ or acting by his direction or with his consent, refuses to show to an officer authorised by the local authority any place or vessel in which petroleum in his possession is kept, or to give to such an officer such assistance as he may require for examining any such place or vessel, or to give him samples of such petroleum on payment of the value thereof, or wilfully obstructs the local authority or any officer thereof acting in the execution of this Act, that dealer or other person shall be liable on summary conviction to a fine not exceeding twenty pounds.

Warrants to search for and seize petroleum-spirit.

18.—(1) If a court of summary jurisdiction is satisfied by information on oath that there is reasonable ground for suspecting that any petroleum-spirit is being kept, sent, conveyed, or exposed or offered for sale within the jurisdiction of the court in contravention of this Act, the court shall grant a search warrant authorising any person named therein to enter and examine any place, ship or vehicle named in the warrant and to search for and take samples of petroleum therein and to seize and remove any petroleum-spirit that he may find therein kept, sent, conveyed, or exposed or offered for sale in contravention of this Act, and the vessel containing any such petroleum-spirit, and to detain such petroleum-spirit and vessel until a court of summary jurisdiction has determined whether or not they are to be forfeited.

(2) Where any petroleum-spirit or vessel is seized by virtue of a warrant granted under this section—

(*a*) proceedings shall be commenced forthwith for determining whether or not it is to be forfeited; and

(*b*) the person seizing it shall not be liable to any proceedings for detaining it or for any loss or damage incurred in respect thereof except where the loss or damage is due to any wilful act or neglect while the petroleum-spirit or vessel is so detained; and

(*c*) in the case of any petroleum-spirit or vessel seized in any ship or vehicle, the person seizing it may for the purposes of the removal thereof use, during twenty-four hours after the seizure, the ship or vehicle in which it was seized, with the tackle, beasts and accoutrements belonging thereto, but if he do so shall pay to the owner of the ship or vehicle reasonable compensation for the use thereof: the amount of such compensation shall, in default of agreement, be assessed by the court of summary jurisdiction before which proceedings are taken for determining whether or not the petroleum-spirit or vessel is to be forfeited, and may be recovered in like manner as fines under this Act may be recovered.

(3) If any person by himself or by anyone in his employ or acting by his direction or with his consent

refuses or fails to admit into any place, ship or vehicle occupied by him or under his control any person authorised by a warrant granted under this section to enter that place, ship or vehicle, or obstructs or prevents any person from making any search, examination or seizure or taking any samples which he is authorised by such a warrant to make or take, that person shall be liable on summary conviction to a fine not exceeding twenty pounds and may be ordered by the court to forfeit any petroleum-spirit that is found in his possession or under his control with or without any vessel in which it is contained.

Power to apply Act to other Substances.

Power to make Orders in Council applying Act to other substances.

19.—(1) His Majesty may by Order in Council apply to any substance any of the provisions of this Act specified in the Order, with such modifications, if any, as may seem to His Majesty to be desirable having regard to the nature of the substance to which the Order relates.

(2) While any Order in Council relating to any substance is in force under this section, the provisions of this Act thereby applied shall have effect as if the substance were included in the definition of petroleum-spirit, but subject to such modifications, if any, as may be provided by the Order.

(3) Any Order in Council made under this section may be varied or revoked by any subsequent Order.

Supplementary.

Provisions as to apparatus for and method of testing petroleum. 42 & 43 Vict. c. 47.

20.—(1) Models of the apparatus for testing petroleum, of which specifications are contained respectively in Part I of the Second Schedule to this Act and in the First Schedule to the Petroleum Act, 1879, shall remain deposited with the Board of Trade, and the Board shall, on payment of such fee, not exceeding twenty shillings, as the Board may from time to time prescribe, cause every apparatus constructed in accordance with either such specification which is submitted to them for the purpose to be compared with the appropriate model so deposited and to be verified, and shall stamp with a mark approved by the Board and notified in the

London Gazette every such apparatus that is found to be correct, so, however, that no apparatus constructed in accordance with the specification contained in the First Schedule to the Petroleum Act, 1879, shall after the commencement of this Act be so verified and stamped unless it has been previously verified and stamped on or before the third day of August, nineteen hundred and twenty-eight.

(2) No apparatus for testing petroleum stamped by the Board of Trade in accordance with the provisions of this section shall be deemed to have been verified by the Board unless—

(*a*) it has been stamped within ten years; and

(*b*) no part of the apparatus has been materially altered, repaired, or replaced since the apparatus was last stamped

but save as aforesaid all such apparatus purporting to be so stamped shall be deemed to have been verified by the Board until the contrary is proved.

(3) All fees payable under this section shall be paid into the Exchequer.

Regulations and bye-laws to be laid before Parliament.

21. All regulations made by the Secretary of State and all byelaws made by the Admiralty under this Act shall be laid before each House of Parliament as soon as may be after they are made, and, if an Address is presented to His Majesty by either House of Parliament within the next subsequent forty days on which that House has sat next after any such regulation or byelaw is laid before it, praying that the regulation or byelaw may be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new regulation or byelaw.

Confirmation and publication of byelaws.

22. The Secretary of State or the Minister of Transport, as the case may be, may confirm any byelaws submitted to him under this Act with or without any modifications, and any byelaws so confirmed shall be published by the authority by whom they were submitted in such manner as the Secretary of State or the Minister of Transport, as the case may be, may direct.

Interpretation.

23. In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them (that is to say):—

"Amenities," in relation to any place, includes any view of or from that place:

"Canal" and "canal company" have respectively the same meanings as in the Regulation of Railways Act, 1873:

36 & 37 Vict. c. 48.

"Contravention" includes, in relation to any provision, a failure to comply with that provision, and the expression "contravene" shall be construed accordingly:

"Dock" includes any pier, jetty or other place, in or at which ships can ship or unship goods or passengers:

"Government inspector" means a Government inspector under the Explosives Act, 1875:

38 & 39 Vict. c. 17.

"Harbour" means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river, canal or inland navigation navigated by sea-going ships and, subject to the provisions of this Act, any dock:

"Harbour authority" means any person or body of persons in whom are vested by or under any Act of Parliament powers and duties of improving, maintaining or managing a harbour, so, however, that where, as respects any dock within a harbour, such powers and duties are separately vested by or under any Act of Parliament in any person or body of persons, that person or body shall, as respects that dock, be the harbour authority, and the dock shall be deemed to be a separate harbour:

"I.W.G." means the denominations of standards approved by Order in Council made under the Weights and Measures Act, 1878, and dated the twenty-third day of August, eighteen hundred and eighty-three, known as the "Imperial Wire Gauge":

41 & 42 Vict. c. 49.

"Licensed premises" means any premises in respect of which a petroleum-spirit licence is in force under this Act:

"Motor vehicles" includes all mechanically-propelled vehicles intended or adapted for use on roads:

"Petroleum" includes crude petroleum, oil made from petroleum, or from coal, shale, peat or other bituminous substances, and other products of petroleum:

"Petroleum filling station" means any premises or place used or intended to be used by way of trade or for purposes of gain for fuelling motor vehicles with petroleum, and includes any building, advertisement, pump or other apparatus in, or used in connection with, any such premises:

"Petroleum-spirit" means such petroleum as when tested in the manner set forth in Part II of the Second Schedule to this Act gives off an inflammable vapour at a temperature of less than seventy-three degrees Fahrenheit:

"Petroleum-spirit licence" means a licence authorising the keeping of petroleum-spirit granted by a local authority empowered under this Act to grant such a licence or by the Secretary of State:

"Ship" includes every description of vessel used in navigation, whether propelled by oars or otherwise.

Application to Scotland.

24. This Act shall apply to Scotland subject to the following modifications:—

(1) the following paragraphs shall be substituted for paragraphs (*a*), (*b*) and (*c*) of subsection (1) of section two of this Act—

(*a*) in a burgh the town council;
(*b*) in a county the county council;

(2) the expression "borough" shall mean "burgh," and any expenses incurred by a county or town council under section eleven of this Act shall be defrayed out of such rate leviable by the council and payable by owners and occupiers in equal proportions as the council may determine;

(3) the expression "a Master of the Supreme Court" means the Auditor of the Court of Session; the expression "attending before a court of record" means attending on citation in the High Court of Justiciary; the expression "stipendiary

magistrate" means the sheriff; and the expression "information" means complaint;

(4) any offence may be prosecuted in a court of summary jurisdiction or on indictment and any penalty shall be recoverable on conviction by a court of summary jurisdiction or on indictment, provided that no court of summary jurisdiction shall, except in the case of an offence which involves a fine for every day on which the offence occurs or continues, have power to impose a penalty exceeding fifty pounds and no court of summary jurisdiction other than the sheriff court shall have power to impose a penalty exceeding twenty pounds;

(5) the expression "court of summary jurisdiction" in section fourteen of this Act means the sheriff, and elsewhere has the like meaning as in the Summary Jurisdiction (Scotland) Acts;

(6) any petroleum, petroleum-spirit, or other substance or thing ordered by a court to be forfeited may be sold or otherwise disposed of in such manner as the court shall direct;

(7) any penalty recovered and the proceeds of any forfeiture sold shall be paid to the King's and Lord Treasurer's Remembrancer where the court is the sheriff court, to the county clerk where the court is the justice of the peace court, and to the treasurer of the burgh where the court is the burgh or police court.

Savings.

25.—(1) The powers conferred by this Act shall be in addition to and not in derogation of any other powers conferred on any local authority, harbour authority, or canal company by any Act (not being an enactment repealed by this Act), or by law or custom.

(2) Nothing in this Act shall be deemed to exempt any person from any penalty to which he would otherwise be subject in respect of a nuisance.

Short title, extent, repeal and commencement.

26.—(1) This Act may be cited as the Petroleum (Consolidation) Act, 1928.

(2) This Act shall not extend to Northern Ireland.

(3) The enactments mentioned in the Third Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule:

Provided that—

(*a*) any appointment, byelaw, regulation, order, licence, certificate or warrant, made, granted, given or issued and any proceedings taken, under any enactment hereby repealed, shall have effect as if made, granted, given, issued, or taken under the corresponding provision of this Act, and any byelaws made by a harbour authority as defined by this Act with respect to the landing of petroleum-spirit, being byelaws which under the said repealed enactments applied with the necessary modifications to the loading of ships with such spirit, shall, until revoked, continue so to apply, and references in this Act to any appointment, byelaw, regulation, order, licence, certificate, warrant or proceedings shall have effect accordingly;

(*b*) any regulations made under section five of the Locomotives on Highways Act, 1896, and continued in force by subsection (4) of section ten of the Petroleum (Amendment) Act, 1928, shall have effect as if made under section ten of this Act, and in so far as any such regulations relate to any substance other than petroleum-spirit, section ten of this Act shall be deemed to have been applied to that substance under section nineteen of this Act; 59 & 60 Vict. c. 36. 18 & 19 Geo. 5. c. 20.

(*c*) any document referring to any enactment repealed by this Act shall be construed as referring to this Act and to the corresponding enactment, if any, therein.

(4) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section thirty-eight of the Interpretation Act, 1889, with regard to the effect of repeals. 52 & 53 Vict. c. 63.

(5) This Act shall come into operation on the fourth day of August, nineteen hundred and twenty-eight.

SCHEDULES.

Section 4.

FIRST SCHEDULE.

RATES OF FEES PAYABLE IN RESPECT OF LICENCES TO KEEP PETROLEUM-SPIRIT.

In respect of a licence to keep a quantity—	Rates per annum of fees payable. £	s.	d.
not exceeding 100 gallons	0	5	0
exceeding 100 gallons, not exceeding 500 gallons	0	10	0
„ 500 „ „ „ 1,000 „	0	15	0
„ 1,000 „ „ „ 5,000 „	1	0	0
„ 5,000 „ „ „ 10,000 „	2	0	0
„ 10,000 „ „ „ 20,000 „	3	0	0
„ 20,000 „ „ „ 50,000 „	4	0	0
exceeding 50,000 gallons	5	0	0

Note.—In the case of a solid substance for which by virtue of an Order in Council made under section nineteen of this Act, a licence is required to be granted under the said section, the fee payable under this schedule shall be calculated as if ten pounds weight of the substance were equivalent to one gallon.

Section 20.

SECOND SCHEDULE.

TEST APPARATUS TO BE USED AND MANNER OF TESTING PETROLEUM THEREWITH SO AS TO ASCERTAIN THE TEMPERATURE AT WHICH IT WILL GIVE OFF INFLAMMABLE VAPOUR.

PART I.

SPECIFICATION OF THE TEST APPARATUS.

General.

The apparatus to be employed shall be the Abel Petroleum Testing apparatus or the Abel apparatus modified by having an oil cup provided with a stirrer. It shall be constructed to the dimensions herein specified within the limits of accuracy prescribed by the tolerances set forth below.

2ND SCH. —*cont.*

The Oil Cup.

The oil cup consists of a cylindrical vessel open at the top and fitted on the outside with a flat circular flange projecting at right angles.

Within the cup, fixed through the wall and silver soldered or brazed in place, there is a gauge consisting of a piece of wire bent upwards and terminating in a point.

Material:—brass or gunmetal.

——	Dimension.	Tolerance.
Cup, wall and bottom thickness - - -	17 I.W.G.	—
,, internal diameter - - - -	2″	±0·05″
,, internal depth - - - - -	2·2″	±0·05″
Flange, thickness - - - - -	17 I.W.G.	—
,, width - - - - - - -	0·5″	±0·05″
,, distance of upper side from top edge of cup.	0·375″	±0·05″
Gauge, thickness, not less than - - -	10 I.W.G.	—
,, distance of point from level of upper edge of cup.	0·7″	±0·005″

The Cover.

The cup is provided with a close-fitting cover with a downward projecting rim barely reaching the flange on the cup. The downward projecting rim is made solid with the top or silver soldered or brazed in place. Upon the cover are mounted a thermometer socket, trunnions to support an oil-test lamp, a pair of guides in which a slide moves, and a white bead. The top of the cover is pierced by three rectangular holes symmetrically placed on a diameter, one in the centre and the other two as close as practicable to the inner sides of the cover-rim and opposite each other. These three holes are covered or uncovered by means of a slide moving in suitably disposed guides. The slide has two perforations, one corresponding in all particulars to the centre hole in the cover and the other to one of the holes at the side. The movement of the slide is restricted by suitable stops, and its length and the disposition of the holes are such, that at the outer extremity of the movement of the slide, the holes in the cover are simultaneously just completely opened and at the inner extremity of the movement of the slide they are completely closed.

The trunnions supporting the test lamp are fixed on the top of the guides and the lamp is mounted in the trunnions so that it is free to oscillate. The lamp is provided with a jet to contain a wick and is so arranged that when the slide is moved so as to uncover the holes, the oscillating lamp is caught by a

2ND SCH. —*cont.*

pin fixed in the slide and tilted over the central hole in such a way that the lower edge of the cover bisects the circle formed by the bore of the jet when in the lowest position. The flame then occupies a central position within the hole in both directions.

A suitably mounted gas-jet may be substituted for the lamp.

The thermometer socket is in the form of a split tube, mounted on a diameter at right angles to the diameter through the centres of the holes, and fitted at such an angle as to bring the bulb of the thermometer, when in place, vertically below the centre of the cover and at the correct distance from it.

A white bead, the dimensions of which represent the size of test flame to be used, is mounted in a visible position on the cover.

Materials :—all parts excepting bead :—brass or gun-metal.
bead :—ivory or other suitable material.

——	Dimension.	Tolerance.
Cover, thickness	0·05″	+0·015″
„ central hole, length (in direction of slide).	0·5″	±0·005″
„ width	0·4″	±0·005″
„ peripheral holes length (in direction of slide).	0·2″	±0·005″
width	0·3″	±0·005″
Slide, thickness	20 I.W.G.	—
„ width of upper surface	0·5″	+0·01″ (excess only).
Lamp. Overall length of jet	Approx. 0·6″	To suit the requirements for the position of jet when tilted.
„ Bore of jet at end	0·0625″	±0·005″
Bead. Diameter	0·15″	±0·01″
Thermometer Socket :		
Internal diameter	0·6″	±0·01″
Length of short side measured from under surface of cover.	Approx. 0·5″	—
Length of long side measured from under surface of cover.	Approx. 0·75″	—
Distance of centre of socket from centre of cover measured on the underside.	Approx. 0·7″	—
These dimensions are subject to the correct placing of the thermometer when in position.		
Vertical depth of lowest part of thermometer below centre of under-side of cover.	1·5″	±0·1″

2ND SCH. —*cont.*

Cover fitted with stirrer.

Provision may be made in the cover for the reception of a stirrer which projects into the oil cup, for use with viscous materials only.

A bush is mounted on the cover in a position diametrically opposite the thermometer mounting and its length is such and it is set at such an angle that the stirrer rod clears the oil-level gauge and the blades operate below the level of and without fouling the thermometer bulb. The bush is placed as near as practicable to the outer edge of the cover.

The stirrer consists of a round stem having four blades or vanes silver soldered in place at one end. A collar is fixed on the stem so that when the stem is inserted into the bush from below, it is arrested at a position such that the correct length protrudes into the oil cup. The top end of the stem is reduced and screwed.

A long sleeve having an internally screwed, knurled knob soldered to its upper end, is passed over the upper end of the stem and screwed home. The length of the sleeve is such that a flat-faced collar at its lower end just comes into contact with the upper end of the bush, leaving the stirrer free to rotate without appreciable vertical play.

A flat-headed cylindrical plug is provided for insertion in the bush when the stirrer is not in use.

Material :—brass or gun-metal.

——	Dimension.	Tolerance.
Stem, length overall	4″	±0·1″
„ „ Lower end to point of attachment of blades.	Approx. 0·1″	—
„ „ Lower end to upper surface of collar.	1·9″	±0·1″
„ „ Upper surface of collar to lower end of thread.	2″	±0·1″
„ „ Diameter of stem	Approx. 0·125″	—
„ „ „ of collar	Approx. 0·25″	—
„ Thread	7 B.A.	—
Blades, Thickness	17 I.W.G.	—
„ Length excluding root	0·5″	±0·01″
„ Breadth (all corners of blades rounded).	$\frac{5}{16}$″ (0·3125″).	±0·01″
„ Blade angle	Approx. 45°	—
Sleeve. Length, to suit stem, giving free rotation with no appreciable vertical play when screwed home.	—	—
Diameter of bore	Sliding fit on stem.	—
Diameter of collar	Approx. 0·25″	—

2ND SCH. —*cont.*

Heating Vessel.

The heating vessel or bath consists of two flat-bottomed cylindrical copper vessels placed coaxially one inside the other and soldered at their tops to a flat copper ring, greater in outside diameter than the larger vessel and of smaller inside diameter than the smaller vessel. The space between the two vessels is thus totally enclosed and is used as a water jacket.

An ebonite or fibre ring of right-angle section is fitted into the hole in the centre of the flat ring forming the top of the bath and, when the apparatus is in use, the oil cup fits into, and its flange rests upon, this ebonite or fibre ring so that the oil cup is centrally disposed within the heating vessel. The ebonite or fibre ring is secured in place by means of six small screws having their heads sunk below the surface of the ring, to avoid metallic contact between the bath and the oil cup.

A split socket, similar to that on the cover of the oil cup, but set vertically, allows a thermometer to be inserted into the water-space. A funnel and overflow pipe also communicate with the water-space through the top plate and two loop handles are provided thereon.

—	Dimension.	Tolerance.
Inner vessel :		
Thickness	24 I.W.G.	—
Internal diameter	3″	±0·05″
Internal depth	2·5″	±0·05″
Outer vessel :		
Thickness, not less than	24 I.W.G.	—
Internal diameter	5·5″	±0·1″
Internal depth	5·75″	±0·1″
Top plate :		
Thickness, not less than	20 I.W.G.	—
Outer flange projection	0·375″	±0·1″
Diameter of central hole	To suit ebonite or fibre ring. Clearance not to exceed 0·1″.	—
Ebonite or fibre ring :		
Internal diameter	Easy fit on oil cup	—
External diameter of flange	2·75″	±0·02″
Overall depth of spigot	0·25″	±0·02″
Thickness, flange and spigot	0·08″	±0·005″
Screws, C.S.	8 B.A. × 0·15″	—
Thermometer socket :		
Internal diameter	0·6″	±0·01″
Height from top of plate	0·75″	±0·05″

The bath rests upon a cast-iron tripod stand, to the ring of which is attached a cylindrical copper jacket not less than

24 I.W.G. flanged inwards at the top, and of such dimensions that the bath, while resting firmly on the iron ring, just touches with its outward projecting flange the inward-turned flange of the jacket. Two handles are provided on the outer jacket.

Diameter of the outer jacket 6·5 inches ± 0·1 inches.

2ND SCH. —*cont.*

Spirit Lamp.

A spirit lamp is provided for raising the temperature of the water bath, but any other means approved by the Board of Trade may be employed for this purpose.

Thermometers.

Two thermometers are provided with the apparatus, the one for ascertaining the temperature of the bath, the other for determining the flashing point.

Oil Cup Thermometer.

Type - -	Mercury in glass, nitrogen filled, graduated on the stem, enamel back.
Length - -	Approximately 9 inches.
Stem - -	Diameter 0·24 inches to 0·28 inches.
Bulb - -	Spherical: made of a normal glass approved by the Board of Trade. Diameter, 0·35 inches ± 0·05 inches.
Range - -	50 degrees Fahrenheit to 150 degrees Fahrenheit with expansion chamber. Distance from the bottom of the bulb to the 50 degree line 2·75 inches to 3·15 inches. Distance from the 50 degree line to the 150 degree line not less than 4·75 inches.
Immersion -	A swelling is made in the stem to ensure that the thermometer shall be fixed in its brass collar so that the distance from the top of the collar to the bottom of the bulb is 2·4 inches ± 0·05 inches.
Graduation -	Scale graduated in 1 degree Fahrenheit divisions. Every fifth degree and tenth degree to be indicated by longer lines. Figured at every tenth degree in full.
Marking -	"Abel Oil Cup": Identification number: "Fahrenheit": Maker's or Vendor's name or trade mark.

Water Bath Thermometer.

Type - -	Mercury in glass, nitrogen filled, graduated on the stem, enamel back.
Length - -	Approximately 9 inches.

2ND SCH. —*cont.*

Stem	- -	Diameter, 0·24 inches to 0·28 inches.
Bulb	- -	Cylindrical: made of a normal glass approved by the Board of Trade. Length approximately 0·8 inches. Diameter not to exceed the diameter of the stem.
Range	- -	90 degrees Fahrenheit to 190 degrees Fahrenheit with expansion chamber. Distance from the bottom of the bulb to the 90 degree line 3·95 inches to 4·35 inches. Distance from the 90 degree line to the 190 degree line not less than 3·55 inches.
Immersion	-	A swelling is made in the stem to ensure that the thermometer shall be fixed in its brass collar so that the distance from the top of the collar to the bottom of the bulb is 3·5 inches ± 0·1 inches.
Graduation	-	Scale graduated in 1 degree Fahrenheit divisions. Every fifth degree and tenth degree to be indicated by longer lines. Figured at every tenth degree in full.
Marking	-	"Abel Water Bath": Identification number: "Fahrenheit": Maker's or Vendor's name or trade mark.

The brass collar of the thermometer is in each case of the following dimensions:—

Outside diameter	-	push fit in socket.
Thickness of tube	-	22 I.W.G.
Thickness of flange	-	0·1 inches. ± 0·001 inches.

Note.—A model apparatus is deposited at the Standards Department of the Board of Trade.

Section 23.

PART II.

Manner of Testing Petroleum.

1. For the purposes of this Act petroleum shall be tested either by means of apparatus constructed in accordance with the specification contained in Part I of this Schedule, or by means of apparatus constructed in accordance with the specification contained in the First Schedule to the Petroleum Act, 1879, and verified and stamped by the Board of Trade.

2. The test apparatus shall be placed for use in a position where it is not exposed to currents of air or draughts.

3. The heating vessel or water-bath shall be filled by pouring water into the funnel until it begins to flow out at the spout of the vessel. The temperature of the water at the beginning of the test shall be 130 degrees Fahrenheit and no

heat shall be applied to the water-bath during the test. When a test has been completed and it is desired to make another test the water-bath shall be again raised to 130 degrees Fahrenheit which may conveniently be done while the petroleum cup is being emptied, cooled and refilled with a fresh sample to be tested. The next test is then proceeded with.

4. If an oil test-lamp is being used it shall be prepared by fitting it with a piece of flat plaited candle-wick, and filling it with colza or rape-oil up to the lower edge of the opening of the spout or wick tube. The lamp shall be trimmed so that when lighted it gives a flame of about 0·15 of an inch diameter, and this size of flame, which is represented by the projecting white bead on the cover of the oil-cup, is readily maintained by simple manipulation from time to time with a small wire trimmer. A gas test-lamp may be employed, and if so, the size of the jet of flame shall be adjusted to the size laid down above.

5. The bath having been raised to the proper temperature, the cup shall be placed on a level surface in a good light and the oil to be tested shall be poured into it, until the level of the liquid just reaches the point of the gauge which is fixed in the cup. Before a test is begun the temperature of the oil shall be determined and shall be brought to approximately 60 degrees Fahrenheit. The cover, with the slide closed, shall then be put on to the cup and pressed down so that its edge rests on the rim of the cup, and the cup shall be placed into the bath or heating vessel, every care being taken to avoid wetting the sides of the cup with the oil. The thermometer in the lid of the cup has been adjusted so as to have the correct immersion when the brass collar of the thermometer is properly seated, and its position shall not in any circumstances be altered. When the cup has been placed in the proper position, the scale of the thermometer faces the operator.

6. The test-lamp shall then be placed in position upon the lid of the cup. When the temperature has reached 66 degrees Fahrenheit the operation of testing shall be begun, the test flame being applied once for every rise of one degree, in the following manner :—

The slide shall be slowly drawn open while a metronome, set so as to beat at the rate of 75 to 80 beats in the minute, beats three times and shall be closed during the fourth beat. A pendulum of 24 inches effective length may be used in place of the metronome, counting one beat from one extremity of the swing to the other.

Section 26.

THIRD SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
34 & 35 Vict. c. 105.	The Petroleum Act, 1871	The whole Act.
42 & 43 Vict. c. 47.	The Petroleum Act, 1879	The whole Act.
13 & 14 Geo. 5. c. 4.	The Fees (Increase) Act, 1923.	Section four.
16 & 17 Geo. 5. c. 25.	The Petroleum Act, 1926	The whole Act.
18 & 19 Geo. 5. c. 20.	The Petroleum (Amendment) Act, 1928.	The whole Act.

CHAPTER 33.

An Act to amend the law relating to the closing of shops; and for purposes connected therewith. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Closing hours.

1.—(1) Every shop shall, save as otherwise provided by this Act, be closed for the serving of customers not later than nine o'clock in the evening on one day in the week (in this Act referred to as "the late day"), and not later than eight o'clock in the evening on any other day in the week, and those hours are in this Act referred to as the "general closing hours."

(2) The late day shall be Saturday unless the local authority by order fix some other day as the late day,

and any such order may fix the same day for all shops, or may fix—

(*a*) different days for different classes of shops; or

(*b*) different days for different parts of the district; or

(*c*) different days for different periods of the year:

Provided that, where the local authority have under the Shops Act, 1912 (hereinafter referred to as "the principal Act"), fixed any day as the weekly half-holiday for any class of shop, or for any part of their district, or for any period of the year, they shall, as respects that class, part, or period, fix some other day as the late day. 2 & 3 Geo. 5. c. 3.

(3) Nothing in this Act or in any closing order made under the principal Act shall prevent—

(*a*) the serving of a customer where it is proved that the customer was in the shop before the closing hour, or that reasonable grounds existed for believing that the article supplied after the closing hour to a customer was required in the case of illness; or

(*b*) any transaction mentioned in the First Schedule to this Act.

Special provisions as to confectionery.

2. Subject as hereinafter provided, as respects the trade or business of selling table waters, sweets, chocolates, or other sugar confectionery or ice cream, the general closing hours shall be ten o'clock in the evening on the late day and half-past nine o'clock in the evening on any other day:

Provided that a local authority may, in their area or in any part thereof, by order substitute for either of the general closing hours hereinbefore in this section mentioned an earlier hour, not being earlier than eight o'clock in the evening, if they are satisfied that such an order is desired by the occupiers of a majority of the shops to be affected by the order.

Special provisions as to tobacco and smokers' requisites.

3. As respects the trade or business of selling tobacco and smokers' requisites, a local authority may, in their area or in any part thereof, by order substitute for the general closing hours fixed by this Act later hours, not being later than ten o'clock in the evening on the late day or half-past nine o'clock in the evening on any other day, if they are satisfied that such an order is desired

by the occupiers of at least two-thirds in number of the shops to be affected by the order.

Saving as to closing orders.

4. Save as in this Act otherwise expressly provided, nothing in this Act shall affect—

(*a*) any closing order in force at the commencement of this Act fixing closing hours earlier than the general closing hours fixed by or under the provisions of this Act; or

(*b*) the power of a local authority by a closing order made and confirmed in manner provided by the principal Act to fix, subject to the limits imposed by that Act, closing hours earlier than the general closing hours fixed by or under the provisions of this Act:

Provided that any closing order, whether made before or after the commencement of this Act, shall be of no effect in so far as it authorises sales after the general closing hours fixed by or under the provisions of this Act or contains provisions inconsistent with the provisions of this Act.

Power to grant exemption in respect of exhibitions.

5.—(1) As respects any retail trade or business carried on at an exhibition or show within the area of a local authority, the local authority may by order substitute for the general closing hours fixed by or under this Act, or for any closing hour fixed by a closing order made under the principal Act, later hours, not being later than ten o'clock in the evening, if they are satisfied that the retail trade or business so carried on is subsidiary or ancillary only to the main purpose of the exhibition or show.

(2) Any order under this section shall be made subject to such conditions as the local authority may consider necessary for securing that shop assistants affected by the order shall not be employed in or about the retail trade or business to which the order relates for more than such number of hours as may be specified by the order.

Special provisions as to holiday resorts and sea fishing centres.

6.—(1) In places frequented as holiday resorts during certain seasons of the year, and in places where sea fishing is principally carried on during certain seasons of the year, the local authority shall by order, during such period as may be specified in the order, substitute for the general closing hours fixed by or under this Act

such later hours as they may think fit if, upon application being made to them for an order under this section, they are satisfied that such an order is desired by the occupiers of a majority of the shops to be affected by the order:

Provided that the local authority shall not in any year by orders under this subsection substitute later hours for the closing hours fixed by this Act for periods exceeding four months in the aggregate in that year.

(2) Any order under this section—

(*a*) may be made so as to apply to the whole or to any part of the area of the local authority, and to all shops, or to shops of any class, within that area or part; and

(*b*) shall be made subject to such conditions as the local authority may consider necessary for securing that shop assistants affected by the order shall not be employed in or about the business of a shop for more than such number of hours as may be specified by the order; and

(*c*) may suspend the operation of any closing order made under the principal Act which is, for the time being, in force in the area of the local authority.

(3) If, while orders made under this section are in force, any shop assistant affected by any such order is, in any year, employed in or about the business of a shop for extra hours, he shall, subject to the provisions of the Second Schedule to this Act, be entitled to corresponding holidays, calculated in accordance with the provisions of that Schedule, with full wages; and if at the date of the termination of his employment or at the end of the year, whichever first occurs, default has been made in granting to him any holiday or wages to which he is entitled under this subsection, the shop assistant may recover as a debt due from the employer for every day's holiday in respect of which such default has been made a sum equal to one-sixth of the highest weekly rate of wages paid to him in respect of his employment in or about the business of the shop during the year or the part thereof during which he has been employed therein.

(4) For the purposes of this Act—

"Extra hours" means, in relation to any shop assistant, hours in excess of the customary working day, being hours after the general closing hours fixed by or under this Act otherwise than by an order made under this section;

"Customary working day" means, in relation to any shop assistant, the daily number of hours during which shop assistants of his class are, while unaffected by any order made under this section, customarily employed in or about the business of the shop in which he is employed;

"Full wages" means, in relation to any holiday granted to a shop assistant, wages at a rate equivalent to the rate of wages to which he was entitled immediately before the holiday.

Power to suspend operation of Act and closing orders on special occasions.

7.—(1) The Secretary of State may by order for such periods as he thinks fit suspend the operation of the provisions of this Act relating to general closing hours during the Christmas season or in connection with any other special occasion, and while any order made under this subsection is in force the provisions of any closing order made under the principal Act shall be deemed to be suspended except in so far as may be otherwise directed by the order of the Secretary of State.

(2) Subject as hereinafter provided, a local authority may, in connection with any special occasion, by order suspend the operation of the provisions of this Act relating to general closing hours and the provisions of any closing order made by them under the principal Act for such period as they may think fit:

Provided that a local authority shall not in any year by orders under this subsection suspend the operation of the said provisions for more than seven days in the aggregate in that year.

Offences.

8. In the case of any contravention of or failure to comply with any of the provisions of this Act or of a closing order made under the principal Act, or in the case of any breach of a condition imposed by any order made

under this Act, the occupier of the shop shall be guilty of an offence against the principal Act and liable to a fine not exceeding—

(*a*) in the case of a first offence, five pounds;

(*b*) in the case of a second or subsequent offence, twenty pounds.

Consequential and minor amendments of 2 Geo. 5. c. 3.

9. The amendments in the second column of the Third Schedule to this Act (being consequential amendments and amendments relating to matters of minor detail) shall be made in the provisions of the principal Act specified in the first column of that Schedule.

Short title, citation, construction, extent and repeal.

10.—(1) This Act may be cited as the Shops (Hours of Closing) Act, 1928, and this Act and the Shops Acts, 1912 and 1913, may be cited together as the Shops Acts, 1912 to 1928.

(2) Except where the context otherwise requires, references in this Act to the principal Act shall be construed as references to that Act as amended by this Act, and this Act shall be construed as one with the Shops Acts, 1912 and 1913.

(3) This Act shall not extend to Northern Ireland.

(4) The enactments mentioned in the Fourth Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

SCHEDULES.

FIRST SCHEDULE.

Section 1.

TRANSACTIONS NOT PREVENTED BY THIS ACT OR BY CLOSING ORDERS MADE UNDER THE PRINCIPAL ACT.

1. The sale after the closing hour of—

(*a*) meals or refreshments (including table waters, sweets, chocolates, sugar confectionery, and ice cream), for consumption on the premises, or (in the case of meals or refreshments sold on railway premises) for consumption on the trains:

1ST SCH. —*cont.*

Provided that—

(i) in the case of canteens attached to and situated within or in the immediate vicinity of any works, if persons are employed at such works after the closing hour, and the canteen is kept open only for the use of such persons, meals or refreshments may be sold after the closing hour for consumption anywhere within the works premises; and

(ii) for the purposes of the foregoing provisions tobacco supplied at a meal for immediate consumption shall be deemed to form part of the meal;

(*b*) newly cooked provisions and cooked or partly cooked tripe to be consumed off the premises;

(*c*) intoxicating liquors to be consumed on or off the premises;

(*d*) tobacco, table water or matches on licensed premises during the hours during which intoxicating liquor is permitted by law to be sold on the premises;

(*e*) tobacco, matches, table waters, sweets, chocolates, or other sugar confectionery or ice cream, at any time during the performance in any theatre, cinema, music hall, or other similar place of entertainment so long as the sale is to a bonâ fide member of the audience and in a part of the building to which no other members of the public have access;

(*f*) medicine or medical or surgical appliances, so long as the shop is kept open only for such time as is necessary for serving the customer;

(*g*) newspapers, periodicals and books from the bookstalls of such terminal and main line stations as may be approved by the Secretary of State;

(*h*) aircraft, motor, or cycle, supplies or accessories for immediate use, so long as the shop is kept open only for such time as is necessary for serving the customer;

(*i*) victuals, stores, or other necessaries required by any naval military or air force authority for His Majesty's forces or required for any ship on her arrival at or immediately before her departure from a port, so long as the shop is kept open only for such time as is necessary for serving the customer.

2. The transaction after the closing hour of any post office business.

SECOND SCHEDULE.

Section 6.

METHOD OF CALCULATING THE HOLIDAYS TO WHICH ANY SHOP ASSISTANT IS ENTITLED UNDER SUBSECTION (3) OF SECTION SIX OF THIS ACT.

1. The number of extra hours for which a shop assistant has been employed in or about the business of the shop while any one or more orders have been in force under section six of this Act shall be added together, any fraction of an hour not exceeding half being treated as half an hour, and any fraction of an hour exceeding half being treated as an hour.

2. For the purposes of this Schedule the number of hours comprised in the customary working day on days other than half holidays shall be taken as the standard unit.

3. The aggregate number of the extra hours, as calculated in accordance with the provisions of paragraph 1 of this Schedule shall be divided by the standard unit, and the quotient, fractions thereof being disregarded, shall be the number of the days' holiday to which the shop assistant shall be entitled.

THIRD SCHEDULE.

Section 9.

CONSEQUENTIAL AND MINOR AMENDMENTS OF THE SHOPS ACT, 1912.

Enactments amended.	Amendment.
Section 9	For the words "to such exemptions and conditions (if any) as may be contained in closing orders" there shall be substituted the words "in so far as the prohibition is affected by any closing order, to such exemptions and conditions, if any, as may be contained in the order."

3RD SCH. —*cont.*

Enactments amended.	Amendment.
Section 10	The following subsection shall be inserted after subsection (1):— "(1A) Where several trades and businesses are carried on in the same shop and any of those trades or businesses consist only of transactions of such a nature that if they were the only transactions carried on in the shop the provisions of this Act relating to general closing hours would not apply to the shop, the shop may be kept open after the general closing hour for the purposes of those transactions alone, subject, however, to such conditions as may be prescribed"; and in subsection (3) for the word "under" there shall be substituted the words "or any proportion or number of occupiers or of shops for the purposes of"
Section 11	The following subsection shall be inserted after subsection (1):— (1A) Any order made under this section may be made so as to apply to the whole or to any part of the area of the local authority, and to all shops, or to shops of any class, within that area or part.

Section 10.

FOURTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short title.	Extent of Repeal.
2 Geo. 5. c. 3 -	The Shops Act, 1912 -	In section five, sub-sections (4) and (5) thereof; in section twelve, paragraph (*c*) of subsection (1) thereof; and the Third Schedule.
10 & 11 Geo. 5. c. 58.	The Shops (Early Closing) Act, 1920.	The whole Act.
11 & 12 Geo. 5. c. 60.	The Shops (Early Closing) Act, 1920 (Amendment) Act, 1921.	The whole Act.

CHAPTER 34.

An Act to provide for the transference of the respective powers and duties of the Scottish Board of Health, the Board of Agriculture for Scotland, and the Prison Commissioners for Scotland, to Departments of Health and Agriculture and a Prisons Department for Scotland, and to make further provision with regard to the office of Chairman of the Fishery Board for Scotland and other offices in Scotland, and with regard to the Public Registers, Records and Rolls of Scotland. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Substitution of Departments for Boards of Health and Agriculture and Prison Commissioners for Scotland.

1.—(1) On the appointed day, the Scottish Board of Health, the Board of Agriculture for Scotland, and the Prison Commissioners for Scotland shall cease to exist, and the powers and duties of the said Boards (in which expression the Prison Commissioners for Scotland are included) shall be respectively transferred to and vested in a Department of Health for Scotland, a Department of Agriculture for Scotland, and a Prisons Department for Scotland, acting under the control and direction of one of His Majesty's Principal Secretaries of State, and consisting of a secretary and such other officers and servants as the Secretary of State with the consent of the Treasury may determine. The offices of the said Departments shall be situated in Edinburgh.

(2) On any transfer under this section of the powers and duties of a Board to a Department the appointed members of and the persons employed under the Board shall be transferred and attached to the Department, and shall perform such duties in relation to the business of the Department as the Secretary of State may direct, provided that such members and persons shall be in no worse position as regards tenure of office, salary or

superannuation allowance than they would have been if this Act had not passed.

(3) His Majesty may by Order in Council make such incidental, consequential and supplemental provisions, and such adaptations in the enactments relating to any powers and duties transferred to a Department under this section, as may be necessary or expedient for the purpose of giving full effect to the transfer of such powers and duties, and of making them exercisable by the Department and the officers thereof.

(4) On any transfer of powers and duties to a Department under this subsection—

(*a*) the Department shall, subject as aforesaid, be substituted for the Board in the construction and for the purposes of any Act of Parliament, decree, order, byelaw, regulation, contract, deed, or other document passed, made or executed, or of any action or proceeding raised before such transfer:

Provided that, in any enactment relating to the appointment by the Board of secretaries, officers, inspectors, clerks, servants or other persons, a reference to the Board shall be construed as a reference to the Secretary of State; and

(*b*) all property belonging to or vested in or held in trust for the Board shall pass to and vest in and be held in trust for the Department, subject to all debts and liabilities affecting the same.

(5) The following provisions shall apply to each of the Departments mentioned in subsection (1) of this section:—

(*a*) The Department shall be a body corporate with power to hold land so far as may be necessary for the purposes of the powers and duties transferred to or conferred or imposed on them by this or any Act, and shall have an official seal which shall be officially and judicially noticed and which shall be authenticated by the signature of the secretary or other officer of the Department authorised by the Secretary of State to act in that behalf:

(*b*) The Department may sue and be sued in the name by which it is referred to in the first subsection of this section, and may for all purposes be described by that name, and service on the Department of all legal proceedings and notices shall be effected by service on the secretary of the Department:

(*c*) Any act to be done or deed to be signed or instrument to be executed by or on behalf of the Department may be done, signed or executed in the name of the Department by the secretary or other officer of the Department authorised by the Secretary of State to act in that behalf:

(*d*) Every document purporting to be an order or other instrument issued by the Department and to be sealed with the seal of the Department authenticated in the manner provided by this section or to be signed as aforesaid shall be received in evidence and be deemed to be such order or other instrument without further proof unless the contrary is shown:

(*e*) The Documentary Evidence Act, 1868, as amended by the Documentary Evidence Act, 1882, shall apply to the Department as if the Department were mentioned in the first column of the Schedule to the first-mentioned Act, and as if the secretary or any officer of the Department authorised by the Secretary of State to act in that behalf were mentioned in the second column of that Schedule. 31 & 32 Vict. c. 37. 45 & 46 Vict. c. 9.

(6) The appointed day for the transfer of the powers and duties and the abolition of any of the Boards under subsection (1) of this section shall be such day as the Secretary of State may appoint as regards that Board, and the enactments respecting that Board set forth in the first part of the Schedule to this Act shall be repealed as from that day to the extent specified in the third column of that Schedule.

Vacancies in membership of Boards of Health and Agriculture and in office

2. No vacancy in the office of member of the Scottish Board of Health, or of the Board of Agriculture for Scotland, or in the office of Prison Commissioner for Scotland existing at the passing of this Act or occurring thereafter, shall be filled, and so much of subsection (2)

of Prison Commissioner not to be filled. 9 & 10 Geo. 5. c. 20.

of section three of the Scottish Board of Health Act, 1919, as requires that the first-mentioned Board shall at all times include certain members having the qualifications therein set forth shall cease to have effect.

Limitation of office in Fishery Board to five years not to apply to chairman. 58 & 59 Vict. c. 42.

3. So much of subsection (1) of section four of the Sea Fisheries Regulation (Scotland) Act, 1895, as provides that the members of the Fishery Board for Scotland shall hold office for five years, unless they sooner die or resign office, shall cease to apply to the chairman of the Board, and accordingly it shall be lawful for His Majesty from time to time, on the recommendation of the Secretary of State, to appoint a person to hold office as a member and chairman of the Board during His Majesty's pleasure.

Office of Deputy Clerk Register to cease.

4. The present vacancy in the office of Deputy Clerk Register shall not be supplied, and that office shall cease to exist.

Keeper of the Registers and Records of Scotland.

5.—(1) It shall be lawful for the Secretary of State with the consent of the Lord President of the Court of Session to appoint a Keeper of the Registers and Records of Scotland, who shall receive out of moneys to be provided by Parliament such salary as the Treasury may fix, and on such appointment being made there shall be transferred to and vested in such Keeper the whole powers and duties of the Deputy Clerk Register, and the whole powers and duties of the Keeper of the General Register of Sasines, the Register of Hornings, the Register of Inhibitions and Adjudications and the Register of Entails (hereinafter referred to as the Keeper of the General Register of Sasines), and of the Keeper of the Register of Deeds.

(2) In the event of a vacancy in the office of Keeper of the Registers and Records of Scotland, or in his absence from any cause, the Secretary of State, may authorise a member of the staff of any office the duties whereof are vested by this Act in the said Keeper or any other fit person to discharge the duties of the officer for the time being.

(3) On the appointment of a Keeper of the Registers and Records of Scotland, the offices of Keeper of the General Register of Sasines and Keeper of the Register of Deeds shall cease to exist, and the persons discharging the duties of these offices and all persons employed

under them and in the Record Department at the date of such appointment as aforesaid, shall be transferred and attached to the office of the Keeper of the Registers and Records of Scotland, and shall perform such duties in relation to the duties of the said office as the Secretary of State may direct: Provided that such keepers and persons shall be in no worse position as regards tenure of office, salary or superannuation allowance than they would have been if this Act had not passed and the vacancy in the office of Deputy Clerk Register had been filled.

Principal Clerk of Session's duties at election of representative peers.

6. In the event of a vacancy in the office of Lord Clerk Register, or in his absence from any cause, the Principal Clerk of Session, or in the event of a vacancy in that office, or in his absence from any cause, such person as the Secretary of State may designate for the purpose, shall have and may exercise all the powers and duties at or in connection with the election of representative peers of Scotland heretofore belonging to or exercised or exercisable by the Lord Clerk Register: Provided that the duties heretofore discharged by the staff of the Record Department in connection with such election shall continue so to be discharged.

Provision for discontinuance of the office of Director of Chancery.

7. It shall be lawful for the Secretary of State by order to direct that the office of Director of Chancery shall be discontinued, and to provide for the exercise and performance of any powers and duties of the said Director by the Keeper of the Registers and Records of Scotland, the Principal Extractor of the Court of Session, the Sheriff Clerk of Chancery, or the sheriff clerks of counties in such manner as may seem expedient to him after consultation with the Lord President of the Court of Session.

Office of Keeper of the Minute Book and of his clerk to be discontinued.

8. It shall be lawful for the Secretary of State by order to provide for the transfer of the powers and duties of the office of Keeper of the Minute Book and Record of Edictal Citations to the Principal Extractor of the Court of Session, and upon such order taking effect the said office and the office of clerk to the said keeper shall be discontinued.

Consequential provisions.

9. Any order made under either of the two immediately preceding sections may make provision for any matter incidental to or consequential on any transfer

of rights, authorities or duties thereby directed, including any incidental or consequential adaptation or modification of the provisions of any Act of Parliament.

Appointment of Assistant Extractor and Clerks. 1 & 2 Vict. c. 118.

10. Sections eighteen and twenty of the Court of Session (No. 2) Act, 1838, in so far as they relate to the appointment or employment by the Principal Extractor of the Acts and Decrees of the Court of Session of an Assistant and of Clerks are hereby repealed, and the right of appointing the said Assistant shall be vested in the Secretary of State, who may also appoint, with the consent of the Treasury as to numbers and salaries, such clerks in the office of the said principal extractor, as may be deemed necessary. The salaries payable to any clerks so appointed shall be paid out of moneys to be provided by Parliament.

Amendment of 6 Edw. 7. c. 50, s. 4.

11. Section four of the National Galleries of Scotland Act, 1906 (which section relates to the constitution of the Board of Trustees for the National Galleries of Scotland), shall in so far as it requires certain members of the Board to have the qualification therein set forth cease to have effect.

Savings.

12. Nothing in this Act contained or done in pursuance thereof shall affect any power or duty in regard to the public registers, records and rolls of Scotland, and the keepers and other officers thereof at present vested in or exercised or exercisable by the Treasury or the Court of Session.

Interpretation.

13. In this Act, unless the context otherwise requires—

The expression " powers " includes rights, authorities and privileges:

The expression " the Register of Deeds " means the Register of Deeds, Probative Writings, Protests and Certificates of Judgment in the Books of the Lords of Council and Session.

Repeals.

14. The enactments specified in the second part of the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Short title.

15. This Act may be cited as the Reorganisation of Offices (Scotland) Act, 1928.

SCHEDULE.

PART I.

Section 1.

Session and Chapter.	Short Title.	Extent of Repeal.
40 & 41 Vict. c. 53.	The Prisons (Scotland) Act, 1877.	Section seven; section nine so far as relating to salaries of the Prison Commissioners, and in section ten the last paragraph.
1 & 2 Geo. 5. c. 49.	The Small Landholders (Scotland) Act, 1911.	Subsection (1) of section four; subsection (2) of section four so far as relating to the issue of instructions or regulations by the Secretary of State; subsections (8) and (9) of section four so far as relating to members of the Board.
9 & 10 Geo. 5. c. 20.	The Scottish Board of Health Act, 1919.	Section one; section three so far as unrepealed, and section seven.

PART II.

Section 14.

Session and Chapter.	Short Title.	Extent of Repeal.
31 & 32 Vict. c. 64.	The Land Registers (Scotland) Act, 1868.	In section twenty-five the words "Lord Clerk Register."
42 & 43 Vict. c. 44.	The Lord Clerk Register (Scotland), Act, 1879.	In section four, the proviso and section five.
6 Edw. 7. c. 50.	The National Galleries of Scotland Act, 1906.	In section four the words from "three of whom" to "in Scotland."
9 & 10 Geo. 5. c. 20.	The Scottish Board of Health Act, 1919.	In section three the words from "and shall at all times" to "years' standing."

CHAPTER 35.

An Act to regulate the date of Easter Day and days or other periods and occasions depending thereon. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Date of Easter-day.

1. Easter-day shall, in the calendar year next but one after the commencement of this Act and in all subsequent years, be the first Sunday after the second Saturday in April, and section three of the Calendar (New Style) Act, 1750, the new calendar, tables and rules annexed to that Act, and section two of the Calendar Act, 1751, are hereby amended and shall be read and construed accordingly, and, in particular, the Calendar (New Style) Act, 1750, shall, as respects such calendar years as aforesaid, have effect as if in the "Rules to know when the Moveable Feasts and Holy Days begin" contained in that Act, for the words " is always the first Sunday after the full moon which " happens upon or next after the twenty-first day of " March, and if the full moon happens upon a Sunday, " Easter Day is the Sunday after," there shall be substituted the words "is always the first Sunday after the second Saturday in April."

24 Geo. 2. c. 23.

25 Geo. 2. c. 30.

Short title, commencement and extent.

2.—(1) This Act may be cited as the Easter Act, 1928.

(2) This Act shall commence and come into operation on such date as may be fixed by Order of His Majesty in Council, provided that, before any such Order in Council is made, a draft thereof shall be laid before both Houses of Parliament, and the Order shall not be made unless both Houses by resolution approve the draft either without modification or with modifications to which both Houses agree, but upon such approval being given the order may be made in the form in which it has been so approved: Provided further that, before making such draft order, regard shall be had to any

opinion officially expressed by any Church or other Christian body.

(3) This Act shall extend to the United Kingdom, the Isle of Man, and the Channel Islands, and His Majesty in Council may by Order extend this Act to any other part of His Majesty's dominions, except such parts as are mentioned in Part I. of the Schedule to this Act, and to any territory under His Majesty's protection in which His Majesty has jurisdiction, and to any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty other than the territories mentioned in Part II. of the said Schedule.

SCHEDULE.

Section 2.

PART I.

British India.
The Dominion of Canada.
The Commonwealth of Australia (including Papua and Norfolk Island).
The Dominion of New Zealand.
The Union of South Africa.
The Irish Free State.
Newfoundland.
Southern Rhodesia.
Malta.

PART II.

New Guinea.
Western Samoa.
South West Africa.
Nauru.

CHAPTER 36.

An Act to make provision for winding up the Naval Prize Fund and the dissolution of the tribunal established under the Naval Prize Act, 1918. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Transfer of rights and liabilities of the Naval Prize Fund to Consolidated Fund. 8 & 9 Geo. 5. c. 30.

1.—(1) For the purpose of enabling the Naval Prize Fund established under the Naval Prize Act, 1918, to be wound up, and the tribunal established thereunder to be dissolved, there shall be transferred from the Naval Prize Fund to the Exchequer—

(*a*) the right to receive any sums which but for this Act would be payable into the Naval Prize Fund under Part I of the Schedule to the Naval Prize Act, 1918;

(*b*) the liability for all such costs, charges, expenses and claims as are mentioned in Part II of the said Schedule, and as would, but for this Act, be chargeable on the Naval Prize Fund;

and the sums required for the payment of the costs, charges, expenses and claims, the liability for which is so transferred, shall be charged on and be payable out of the Consolidated Fund or the growing produce thereof.

(2) In consideration for such transfer as aforesaid, there shall be paid out of the Naval Prize Fund to the Consolidated Fund the sum of one hundred and twenty-six thousand five hundred pounds, being the amount agreed between the Treasury and the Admiralty to represent the net estimated amount of the liability imposed on the Consolidated Fund by reason of such transfer as aforesaid.

Application of balance of Naval Prize Fund.

2. The balance of the Naval Prize Fund after the payment of the said sum of one hundred and twenty-six thousand five hundred pounds shall be applied by the Admiralty in satisfaction of any claims for shares of

prize money which may hereafter be established and, subject thereto, for the purposes specified in subsections (3) and (4) of section one of the Naval Prize Act, 1918.

Dissolution of tribunal.

3. The tribunal established by the Naval Prize Act, 1918, shall be dissolved, and the records of the tribunal and its seal shall be transferred to the Admiralty and dealt with in such manner as the Admiralty may direct.

Short title, construction and repeal.

4.—(1) This Act may be cited as the Naval Prize Act, 1928, and the Naval Prize Act, 1918, and this Act, may be cited together as the Naval Prize Acts, 1918 and 1928.

(2) The provisions of the Naval Prize Act, 1918, mentioned in the Schedule to this Act, are hereby repealed.

SCHEDULE.

PROVISIONS OF NAVAL PRIZE ACT, 1918, REPEALED. Section 4.

Subsection (1) of section one.

In subsection (2) of section one, the words " Subject to the payment of such costs, charges, expenses and claims as aforesaid."

Section two.

Schedule.

CHAPTER 37.

An Act to provide for raising further money for the development of the postal, telegraphic and telephonic systems. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Grant for development of postal telegraphic and telephonic systems.

1.—(1) Without prejudice to the exercise of any powers previously given for the like purpose, the Treasury may issue out of the Consolidated Fund of the United Kingdom or the growing produce thereof such sums, not exceeding in the whole the sum of twenty-seven and a half million pounds, as may be required by the Postmaster-General for developing, according to estimates approved by the Treasury, the postal, telegraphic and telephonic systems.

(2) The Treasury may, if they think fit, for the purpose of providing money for sums so authorised to be issued out of the Consolidated Fund, or for repaying to that fund all or any part of the sums so issued, borrow by means of terminable annuities for a term not exceeding twenty years, and all sums so borrowed shall be paid into the Exchequer.

(3) The said annuities shall be paid out of moneys provided by Parliament for the service of the Post Office, and if those moneys are insufficient shall be charged on and paid out of the Consolidated Fund, or the growing produce thereof.

(4) The Treasury may also, if they think fit, for the same purpose borrow money by means of the issue of Exchequer Bonds, and the Capital Expenditure (Money) Act, 1904, shall have effect as if this Act had been in force at the time of the passing of that Act.

4 Edw. 7. c. 21.

1 & 2 Geo. 5. c. 26.

(5) Section five of the Telephone Transfer Act, 1911 (which relates to audit), shall have effect as if this Act were included amongst the Acts therein mentioned.

Short title.

2. This Act may be cited as the Post Office and Telegraph (Money) Act, 1928.

CHAPTER 38.

An Act to amend the law with respect to Customs in the Isle of Man. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Duties on wines. 17 & 18 Geo. 5. c. 20.

1. The duties of customs on wines removed or imported into the Isle of Man imposed by section one of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duty on sweets.

2.—(1) On and from the eleventh day of June, nineteen hundred and twenty-eight, in lieu of the customs duty theretofore payable on sweets, there shall, until the first day of August, nineteen hundred and twenty-nine, be payable on sweets removed or imported into the Isle of Man a duty of customs at the rate of one shilling and sixpence for every gallon.

(2) In this section the expression "sweets" means any liquor which is made in Great Britain or Northern Ireland from fruit and sugar, or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof, and includes British wines, made wines, mead, and metheglin.

Duties on spirits. 11 & 12 Geo. 5. c. 40. 16 & 17 Geo. 5. c. 27.

3. The additional duties of customs on spirits removed or imported into the Isle of Man imposed by section three of the Isle of Man (Customs) Act, 1921, as amended by section three of the Isle of Man (Customs) Act, 1926, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on ale or beer. 15 & 16 Geo. 5. c. 56.

4. The additional duties of customs on ale or beer removed or imported into the Isle of Man imposed by section two of the Isle of Man (Customs) Act, 1925, shall continue to be payable as from the first day of August,

nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on hops.

5. The duties of customs on hops, and extracts, essences and other similar preparations made from hops, removed or imported into the Isle of Man imposed by section five of the Isle of Man (Customs) Act, 1925, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on tobacco.

6. The duties of customs on tobacco removed or imported into the Isle of Man imposed by section six of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on matches.

7. The duties of customs on matches removed or imported into the Isle of Man imposed by section seven of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on mechanical lighters.

8.—(1) On and from the eleventh day of June, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine, there shall be payable on any mechanical lighter removed or imported into the Isle of Man and on any component part of a mechanical lighter so removed or imported, other than a flint, a duty of customs of sixpence:

Provided that the Commissioners may, subject to such conditions (if any) as they think fit to impose, exempt from duty under this section any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps, and the component parts of any such mechanical lighters.

(2) In this section the expression "mechanical lighter" means any mechanical or chemical contrivance which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.

Duties on cocoa. 14 & 15 Geo. 5. c. 24.

9. The duties of customs on cocoa removed or imported into the Isle of Man imposed by section four of the Isle of Man (Customs) Act, 1924, shall continue to

be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on silk.

10. The duties of customs on silk or artificial silk removed or imported into the Isle of Man imposed by section seven of the Isle of Man (Customs) Act, 1925, as amended by section eight of the Isle of Man (Customs) Act, 1926, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duty on lace.

11. The duty of customs on lace removed or imported into the Isle of Man imposed by section nine of the Isle of Man (Customs) Act, 1925, as amended by section ten of the Isle of Man (Customs) Act, 1926, and section ten of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on motor cars, &c.

12. The duties of customs on motor cars, including motor bicycles and motor tricycles, and their accessories and component parts, removed or imported into the Isle of Man imposed by section six of the Isle of Man (Customs) Act, 1925, as amended by section six of the Isle of Man (Customs) Act, 1926, and section eleven of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on musical instruments, clocks, watches, &c.

13. The duties of customs on—

(*a*) musical instruments, including gramophones, pianolas and other similar instruments;

(*b*) accessories and component parts of musical instruments, and records and other means of reproducing music; and

(*c*) clocks and watches, and component parts of clocks and watches,

removed or imported into the Isle of Man imposed by section six of the Isle of Man (Customs) Act, 1925,

shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

Duties on cinematograph films.

14.—(1) Subject to the provisions of this section the duties of customs on cinematograph films removed or imported into the Isle of Man imposed by section six of the Isle of Man (Customs) Act, 1925, as amended by section twelve of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine.

(2) The duties of customs imposed as aforesaid shall cease to be payable in the case of a film which is certified by the Royal Society of London for Promoting Natural Knowledge to be solely an illustration of scientific investigation for exhibition before members of a recognised scientific body, and which is imported only for the purpose of such exhibition free of charge.

(3) If any person exhibits, otherwise than as aforesaid, any film which is exempted from duty under the last foregoing subsection, he shall be liable on conviction for the offence, prosecuted in the manner in which offences punishable on summary conviction may for the time being be prosecuted in the Isle of Man, to a fine not exceeding fifty pounds in respect of each offence.

(4) Subject to compliance with such conditions as the Commissioners may by regulations prescribe, any negative cinematograph films which are certified by the Board of Trade to satisfy the requirements of subsection (3) of section twenty-seven of the Cinematograph Films Act, 1927 (which prescribes what films shall be deemed to be British films for the purposes of that Act), and parts of any films so certified shall, for the purpose of the customs duties imposed as aforesaid, be treated as if they were blank film.

17 & 18 Geo. 5. c. 29.

(5) Subsections (2) and (3) of this section shall be deemed to have had effect as from the first day of August, nineteen hundred and twenty-eight, and subsection (4) of this section shall be deemed to have had effect as from the eleventh day of June, nineteen hundred and twenty-eight.

15. The duties of customs on cutlery, gloves and mantles for incandescent lighting removed or imported into the Isle of Man imposed by section fourteen of the Isle of Man (Customs) Act, 1926, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine. Duties on cutlery, gloves and mantles for incandescent lighting.

16. The duty of customs on translucent or vitrified pottery removed or imported into the Isle of Man imposed by section fourteen of the Isle of Man (Customs) Act, 1927, shall continue to be payable as from the first day of August, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine. Duty on translucent or vitrified pottery.

17.—(1) On and from the eleventh day of June, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine, there shall be payable on buttons removed or imported into the Isle of Man (not being buttons manufactured in Great Britain or Northern Ireland), a duty of customs of an amount equal to thirty-three and one-third per cent. of the value of the goods. Duties on buttons and enamelled hollow-ware.

(2) On and from the thirteenth day of June, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine, there shall be payable on wrought enamelled hollow-ware removed or imported into the Isle of Man (not being hollow-ware manufactured in Great Britain or Northern Ireland), a duty of customs of an amount equal to twenty-five per cent. of the value of the goods.

(3) In this section the expression "buttons" means buttons made of any material, and whether finished or unfinished, of a description commonly used for the fastening or decorating of wearing apparel or household linen, not being buttons forming part of any other article, and the expression "wrought enamelled hollow-ware" means wrought enamelled hollow-ware, whether of iron or steel, of a description commonly used for domestic purposes.

(4) The provisions of subsections (2), (3) and (5) of section fourteen of the Isle of Man (Customs) Act, 1926, shall apply to the goods chargeable with duty under this section and to the duties imposed by this section as they

apply to the articles chargeable with duty under that section and to the duties imposed by that section, and the provisions of section ten of the Isle of Man (Customs) Act, 1925 (which relates to the definition of value for the purposes of ad valorem duties), shall apply for the purposes of the assessment and collection of duties under this section as they apply for the purposes of the assessment and collection of duties under that Act.

Duty on hydrocarbon oils.

18.—(1) On and from the eleventh day of June, nineteen hundred and twenty-eight, until the first day of August, nineteen hundred and twenty-nine, a customs duty at the rate of fourpence per gallon shall be payable on all hydrocarbon oils removed or imported into the Isle of Man (not being oils manufactured or produced in Great Britain or Northern Ireland otherwise than by refining hydrocarbon oils imported into Great Britain or Northern Ireland).

(2) There shall be allowed from the duties payable under this section a rebate at the rate of fourpence per gallon on the delivery for home consumption of any goods other than light oils.

(3) If on an application made for the purposes of this subsection by the owner of a fishing boat entered in the fishing boat register it appears to the satisfaction of the Commissioners that the applicant has at any time within the period of six months preceding the date of his application, or within such longer period preceding that date as the Commissioners may in any special case allow, used any quantity of hydrocarbon oil on board the boat, he shall be entitled to obtain from the Commissioners repayment of any duty which has been paid in respect of the oil so used:

Provided that—

(*a*) an application for the purposes of this subsection must be made in such manner as the Commissioners may prescribe; and

(*b*) no person who has previously made an application under this subsection for repayment of duty shall be entitled to make a further application until the expiration of at least three months from the date on which the last preceding application was made.

(4) For the purposes of this section—

(*a*) the expression "hydrocarbon oils" means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons;

(*b*) the expression "light oils" means hydrocarbon oils of which not less than fifty per cent. by volume distils at a temperature not exceeding one hundred and eighty-five degrees centigrade, or of which not less than ninety-five per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade, or which give off an inflammable vapour at a temperature of less than 22·8 degrees centigrade when tested in manner prescribed by the Acts relating to petroleum;

(*c*) the expression "fishing boat" means a boat used for the purposes of fishing by a person gaining a substantial part of his livelihood thereby.

The method of testing oils for the purpose of ascertaining whether they comply with the provisions of paragraph (*b*) of this subsection relating to the distillation of a certain volume thereof at a certain temperature shall be such as the Commissioners may prescribe.

Regulations.

19. The Commissioners may make regulations with respect to the collection of the duties continued or imposed by sections seven, eight and eighteen of this Act, and may for that purpose apply, with the necessary modifications, to any article removed or imported into the Isle of Man upon which duties are imposed by those sections any enactments applicable to duties on the like article imported into Great Britain or Northern Ireland, and any regulations made under subsection (3) of section seven of the Isle of Man (Customs) Act, 1927, shall have effect as if they had been made under this section.

Interpretation and short title.

20.—(1) In this Act the expression "the Commissioners" means the Commissioners of Customs and Excise.

(2) This Act may be cited as the Isle of Man (Customs) Act, 1928.

CHAPTER 39.

An Act to amend the Rag Flock Act, 1911. [3rd August 1928.]

WHEREAS doubts have arisen as to the meaning of the phrase "flock manufactured from rags" as used in the Rag Flock Act, 1911:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Interpretation of 1 & 2 Geo. 5. c. 52. s. 1.

1. For the removal of doubts it is hereby declared that the expression "flock manufactured from rags" means flock which has been produced wholly or partly by tearing up woven or knitted or felted materials, whether old or new, but does not include flock obtained wholly in the processes of the scouring and finishing of newly woven or newly knitted or newly felted fabrics.

Short title and construction.

2. This Act may be cited as the Rag Flock Act (1911) Amendment Act, 1928, and this Act and the Rag Flock Act, 1911, may be cited together as the Rag Flock Acts, 1911 and 1928.

CHAPTER 40.

An Act to make provision for a line-throwing appliance on certain ships. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Powers of Board of Trade under 57 & 58 Vict. c. 60, s. 427, extended so

1. The power of the Board of Trade, under section four hundred and twenty-seven of the Merchant Shipping Act, 1894, to make rules for life-saving appliances, shall include power to make rules with respect to the number, description, and mode of construction of line-throwing

appliances to be carried by British ships according to the class in which they are arranged; and accordingly paragraph (*b*) of subsection (1) of the said section shall have effect as if there were therein inserted after the word "life-rafts" the words "line-throwing appliances." as to include power to make rules as to line-throwing appliances.

2. This Act shall be cited as the Merchant Shipping (Line-throwing Appliance) Act, 1928, and shall be construed as one with Part V. of the Merchant Shipping Act, 1894, and this Act and the Merchant Shipping Acts, 1894 to 1925, may be cited together as the Merchant Shipping Acts, 1894 to 1928. Short title and construction.

CHAPTER 41.

An Act to amend the Betting Act, 1853, to legalise the use of totalisators on certain racecourses, and to make further provision with regard to betting thereon. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Nothing contained in the Betting Act, 1853, shall apply to any approved racecourse or any act done thereon on the days on which horse races but no other races take place thereon. Betting Act, 1853, not to apply to racecourses. 16 & 17 Vict. c. 119.

(2) Notwithstanding any rule of law or enactment to the contrary, it shall be lawful on any approved racecourse, and whether in a building or not,—

(*a*) for the Racecourse Betting Control Board and any person authorised by them to set up and keep a totalisator;

(*b*) for the Board and any person authorised by them to operate, in accordance with the provisions of this Act, and for the purpose of effecting betting transactions on horse races only, a totalisator on days when horse races but no other races take place on the racecourse;

(*c*) for any person to effect betting transactions by means of a totalisator lawfully operated:

Provided that nothing in this subsection shall be taken to imply that the Board, or any person authorised by the Board, are entitled, in the exercise of the powers conferred by this subsection, to infringe in any manner the rights of any other persons in or over any land or any right of property.

(3) For the purposes of this Act—

(*a*) the expression "totalisator" means the contrivance for betting known as the totalisator or pari-mutuel, or any other machine or instrument of betting of a like nature, whether mechanically operated or not;

(*b*) the expression "approved racecourse" means any ground used for the purpose of a racecourse for racing with horses, and any ground adjacent thereto, in respect of which ground, or adjacent ground, there is in force a certificate of approval issued under this Act.

Establishment of authority.

2.—(1) For the purposes of this Act there shall be established a Racecourse Betting Control Board (in this Act referred to as the Board) which shall consist of a chairman and eleven other members.

(2) The Board shall be a body corporate and shall have perpetual succession and a common seal, and may acquire and hold such land on or adjacent to a racecourse as may be reasonably required for the purpose of operating a totalisator thereon and such land as may be reasonably required for the offices of the Board, and may sell or lease any land held by them which is not required for the aforesaid purposes.

(3) The chairman shall be appointed by the Secretary of State for the Home Department.

(4) The other members of the Board shall be appointed as follows:—

By the Secretary of State for the Home Department	1
By the Secretary of State for Scotland	1
By the Minister of Agriculture and Fisheries	1
By the Chancellor of the Exchequer	1
By the Jockey Club	3
By the National Hunt Committee	2
By the Racecourse Association, Limited	1
By the Committee of Tattersalls	1

(5) Any member of the Board may be removed at any time from the Board by the body or person by whom he was appointed.

(6) The Board may pay to the chairman such salary as they may determine, and may pay to him and the other members of the Board any travelling and other expenses reasonably incurred by them as such members.

(7) The Board may appoint officers, servants, or agents, and prescribe their duties and fix their remuneration.

(8) The Board may regulate their own procedure and make standing orders governing the conduct of their business whether by themselves or committees of their number.

(9) The first meeting of the Board shall be convened by the chairman.

(10) No act or proceeding of the Board shall be questioned on account of any vacancy in their number or on account of the appointment of any member having been defective.

Powers and duties of Board.

3. The Racecourse Betting Control Board—

(1) may for the purposes of this Act issue (subject to such conditions as they may impose) and at any time revoke certificates of approval in respect of racecourses and ground adjacent thereto;

(2) shall make it a condition of the grant of a certicate of approval of any racecourse that the persons having the management of such racecourse shall provide a place, whether in a building or not, where bookmakers may carry on their business and to which the public may resort for the purpose of betting, and that the charge to a bookmaker and to any assistant accompanying him, for admission to an enclosure on the racecourse for the purpose of the bookmaker's business shall, in the case of a bookmaker, not exceed five times the amount, and in the case of an assistant not exceed the amount of the highest charge made to members of the public for admission to the enclosure;

(3) shall distribute or cause to be distributed the whole of the moneys staked by means

of a totalisator on any race among the persons winning bets made by means of the totalisator on that race, after deducting or causing to be deducted such percentage of those moneys as the Board may from time to time determine either generally or with respect to any particular racecourse;

(4) shall establish a fund known as the totalisator fund, into which shall be paid the percentage deducted as aforesaid of moneys staked by means of the totalisator, and any other moneys received by the Board;

(5) may, for the purposes of this Act, borrow money upon the security of such fund or otherwise, and lend money for the purpose of setting up or operating totalisators in accordance with the provisions of this Act;

(6) shall (subject to the payment out of the totalisator fund of all taxes, rates, charges, and working expenses, and to the retention of such sums as they think fit to meet contingencies, and to the payment out of the said fund of such sums as they think fit to charitable purposes) apply the moneys from time to time comprised in the totalisator fund in accordance with a scheme prepared by the Board and approved by the Secretary of State for purposes conducive to the improvement of breeds of horses or the sport of horse racing;

(7) may do all such things as are incidental to the foregoing matters;

(8) shall submit annually to the Secretary of State a report of their proceedings, together with an account, in such form as may be prescribed by the Secretary of State, of the moneys received and expended by them during the year, and such report and account shall be laid by the Secretary of State before both Houses of Parliament.

Prohibition of betting transactions

4.—(1) If any person has on any approved racecourse any betting transaction with a person apparently under the age of seventeen years, whether by means of a

totalisator or not, and whether he or the person apparently under the age of seventeen is acting on his own behalf or on behalf of another person, he shall be liable, on summary conviction, to a fine not exceeding fifty pounds. with persons under seventeen.

(2) It shall be a defence to a charge under this section to prove that the person apparently under the age of seventeen years was at the time of the alleged offence actually of or over that age.

(3) In the case of a betting transaction effected by means of a totalisator with a person apparently under the age of seventeen years, the transaction shall for the purposes of this section be deemed to have been had with the persons having the management of the approved racecourse upon which the totalisator was being operated and not with any other person.

5.—(1) This Act may be cited as the Racecourse Betting Act, 1928. Short title and extent.

(2) This Act shall not extend to Northern Ireland.

CHAPTER 42.

An Act to amend the law with respect to offences against persons under the age of sixteen.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Section two of the Criminal Law Amendment Act, 1922, shall be read as if for the period "nine months" therein specified as the limit of time mentioned in the second proviso to section five of the Criminal Law Amendment Act, 1885, as amended by section twenty-seven of the Prevention of Cruelty to Children Act, 1904, there was substituted the period of twelve months. Period of limitation under 12 & 13 Geo. 5. c. 56. s. 2 extended. 48 & 49 Vict. c. 69. 4 Edw. 7. c. 15.

Short title, construction and commencement.

2.—(1) This Act may be cited as the Criminal Law Amendment Act, 1928, and the Criminal Law Amendment Acts, 1885 to 1922, and this Act may be cited together as the Criminal Law Amendment Acts, 1885 to 1928.

(2) This Act shall come into operation on the first day of January, nineteen hundred and twenty-nine.

CHAPTER 43.

An Act to secure, by means of the formation of a company and the assistance thereof out of public funds, the making of loans for agricultural purposes on favourable terms, and to facilitate the borrowing of money on the security of farming stock and other agricultural assets, and for purposes connected therewith.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

LONG TERM CREDITS.

Power to make advances, &c. to agricultural mortgage loan company.

1.—(1) With a view to the incorporation of a company having for its principal objects—

(*a*) the making of loans on mortgages of agricultural land;

(*b*) the making of loans under the Improvement of Land Acts, 1864 and 1899, for agricultural purposes;

and with a view to securing that loans by such a company shall be made on terms most favourable to the borrowers, it shall be lawful for the Minister of Agriculture and Fisheries (hereinafter referred to as the

Minister) with the approval of the Treasury to undertake that, if such a company having such objects and complying with the provisions hereinafter contained is incorporated, he will—

(i) make advances to the company (for the purpose of establishing a guarantee fund), not exceeding in the aggregate seven hundred and fifty thousand pounds, and not at any time exceeding in the aggregate the amount at that time of the paid-up share capital of the company; such advances—

(*a*) to be payable in instalments so, however, that the aggregate amount paid shall not exceed—

On incorporation of the company	£250,000
By 30th April 1929	£500,000
By 30th April 1930	£750,000

(*b*) to be free from interest for a period of sixty years, and thereafter to carry interest at such rate, not exceeding the average yield of such Government funded stocks, as the Treasury from time to time may determine;

(ii) make payments of ten thousand pounds per annum for ten years as contributions towards the cost of the administration of the company.

(2) The Treasury may agree to procure the underwriting of debentures to be issued by the company as hereinafter mentioned to such aggregate amount as may be necessary to raise a sum not exceeding five million pounds.

(3) The Treasury may subscribe to debentures to be issued by the company to an amount not exceeding one fourth of each issue of debentures, and not exceeding in the aggregate one million two hundred and fifty thousand pounds, and any such subscriptions shall be deemed to be a local loan within the meaning of the National Debt and Local Loans Act, 1887, and that Act shall apply accordingly. 50 & 51 Vict. c. 16.

(4) Such sums not exceeding in the whole the sum of eight hundred and twelve thousand five hundred

pounds as may be required for the purpose of making such advances as aforesaid or for procuring the underwriting of debentures as aforesaid shall be issued out of the Consolidated Fund or the growing produce thereof at such times and to such amounts as the Treasury think fit.

(5) The sums payable towards the cost of the administration of the company shall be paid out of moneys provided by Parliament.

(6) Any sums paid by the company by way of repayment of or interest on advances made by the Minister shall be paid to the Exchequer.

Provisions as to company.

2.—(1) The company to be so formed as aforesaid shall be a company limited by shares and registered under the Companies Acts, 1908 to 1917.

(2) The Memorandum and Articles of the company shall be subject to the approval of the Minister, and shall contain such provisions as are hereinafter mentioned, and shall not be alterable without the approval of the Minister.

(3) The Memorandum or Articles of the company shall make provision—

(*a*) for securing that, of the directors, one shall be a person nominated by the Treasury, so long as any part of the advances made by the Minister remains outstanding;

(*b*) for restricting the dividends on the share capital of the company to five per cent. per annum;

(*c*) for regulating the loans to be made by the company on mortgage, so that a loan shall in no case exceed two-thirds of the estimated value of the mortgaged property at the time of the loan, and that the loans shall be repayable by equal yearly or half-yearly instalments of capital and interest spread over a period not exceeding sixty years, or repayable on such other terms as may be authorised by the said Memorandum or Articles;

(*d*) for empowering the company for the purpose of making loans to raise money by means of the issue of debentures;

(*e*) for the creation of suitable reserve funds, and as to the investment and application of the sums standing to the credit of those funds;

(*f*) for regulating the use of the guarantee fund to which the advances made by the Minister are to be carried;

(*g*) for requiring the company to supply to the Minister copies of balance-sheets and profit-and-loss accounts;

(*h*) for the repayment of the advances made by the Minister; so however that provision shall be made—

(i) that, if at the expiration of fifteen years from the incorporation of the company, the advances made by the Minister to the guarantee fund exceed seven-and-a-half per cent. of the aggregate amount of the loans made by the company on mortgages and land charges up to that date, the excess shall, if the Minister so requires, be repaid;

(ii) that in any year, after thirty years from the incorporation of the company, in which the total reserves including the guarantee fund (but excluding the share capital) exceed seven-and-a-half per cent. of the liabilities (other than share capital and guarantee fund), there shall be allocated to the repayment of the guarantee fund one-half of the profits remaining after paying the maximum dividend on the share capital;

(*i*) for providing that in the event of the company being wound up, the liability of the company to the Minister for the amount of the advances outstanding shall rank after other liabilities of the company to creditors, and that if, after the discharge of such other liabilities, the sum available is insufficient to pay the sums so outstanding and the paid up share capital in full, the sum so available shall be divided between the Minister and shareholders in the proportion which the amount of the outstanding advances of the Minister bears to the amount of the paid up share capital of the company.

(4) For the purposes of this Part of this Act references to debentures shall include references to debenture stock and references to shares and share holders shall include references to stock and stock holders.

Debentures of the company to be authorised trustee investment. 15 Geo. 5. c. 19. 11 & 12 Geo. 5. c. 58.

3. Debentures issued by the company shall be included amongst the securities in which a trustee may invest trust funds under the powers of section one of the Trustee Act, 1925, or section ten of the Trusts (Scotland) Act, 1921.

Application of excess reserves.

4. If after the repayment of the advances made by the Minister to the guarantee fund the reserves increase more rapidly than is required for the maintenance of the reserves as provided for in the Memorandum or Articles of the company, the company shall apply such part of the excess reserves for the benefit of borrowers in accordance with a scheme or schemes to be prepared by the company to the satisfaction of the Minister.

PART II.

AGRICULTURAL SHORT-TERM CREDITS.

Agricultural charges on farming stock and assets.

5.—(1) It shall be lawful for a farmer as defined by this Act by instrument in writing to create in favour of a bank as so defined a charge (hereinafter referred to as an agricultural charge) on all or any of the farming stock and other agricultural assets belonging to him as security for sums advanced or to be advanced to him or paid or to be paid on his behalf under any guarantee by the bank and interest, commission and charges thereon.

(2) An agricultural charge may be either a fixed charge, or a floating charge, or both a fixed charge and a floating charge.

(3) The property affected by a fixed charge shall be such property forming part of the farming stock and other agricultural assets belonging to the farmer at the date of the charge as may be specified in the charge, but may include—

(*a*) in the case of live stock, any progeny thereof which may be born after the date of the charge; and

(*b*) in the case of agricultural plant, any plant which may whilst the charge is in force be substituted for the plant specified in the charge.

(4) The property affected by a floating charge shall be the farming stock and other agricultural assets from time to time belonging to the farmer, or such part thereof as is mentioned in the charge.

(5) The principal sum secured by an agricultural charge may be either a specified amount, or a fluctuating amount advanced on current account not exceeding at any one time such amount (if any) as may be specified in the charge, and in the latter case the charge shall not be deemed to be redeemed by reason only of the current account having ceased to be in debit.

(6) An agricultural charge may be in such form and made upon such conditions as the parties thereto may agree, and sureties may be made parties thereto.

(7) For the purposes of this Part of this Act—

"Farmer" means any person (not being an incorporated company or society) who, as tenant or owner of an agricultural holding, cultivates the holding for profit; and "agriculture" and "cultivation" shall be deemed to include horticulture, and the use of land for any purpose of husbandry, inclusive of the keeping or breeding of live stock, poultry, or bees, and the growth of fruit, vegetables, and the like;

"Bank" means any firm, incorporated company, or society, carrying on banking business and approved by the Minister;

"Farming stock" means crops or horticultural produce, whether growing or severed from the land, and after severance whether subjected to any treatment or process of manufacture or not; live stock, including poultry and bees, and the produce and progeny thereof; any other agricultural or horticultural produce whether subjected to any treatment or process of manufacture or not; seeds and manures; agricultural vehicles, machinery, and other plant; agricultural tenant's fixtures and other agricultural fixtures which a tenant is by law authorised to remove;

"Other agricultural assets" means a tenant's right to compensation under the Agricultural Holdings Act, 1923, for improvements, damage by game, disturbance or otherwise, and any other tenant right.

13 & 14 Geo. 5. c. 9.

Effect of fixed charge.

6.—(1) A fixed charge shall, so long as the charge continues in force, confer on the bank the following rights and impose upon the bank the following obligations, that is to say:—

(*a*) a right, upon the happening of any event specified in the charge as being an event authorising the seizure of property subject to the charge, to take possession of any property so subject;

(*b*) where possession of any property has been so taken, a right, after an interval of five clear days or such less time as may be allowed by the charge, to sell the property either by auction or, if the charge so provides, by private treaty, and either for a lump sum payment or payment by instalments;

(*c*) an obligation, in the event of such power of sale being exercised, to apply the proceeds of sale in or towards the discharge of the moneys and liabilities secured by the charge, and the cost of seizure and sale, and to pay the surplus (if any) of the proceeds to the farmer.

(2) A fixed charge shall, so long as the charge continues in force, impose on the farmer the following obligations:—

(*a*) an obligation whenever he sells any of the property, or receives any money in respect of other agricultural assets comprised in the charge, forthwith to pay to the bank the amount of the proceeds of the sale or the money so received, except to such extent as the charge otherwise provides or the bank otherwise allows; the sums so paid to be applied, except so far as otherwise agreed, by the bank in or towards the discharge of moneys and liabilities secured by the charge;

(*b*) an obligation in the event of the farmer receiving any money under any policy of insurance on

any of the property comprised in the charge, or any money paid by way of compensation under the Diseases of Animals Acts, 1894 to 1927, in respect of the destruction of any live stock comprised in the charge, or by way of compensation under the Destructive Insects and Pests Acts, 1877 to 1927, in respect of the destruction of any crops comprised in the charge, forthwith to pay the amount of the sums so received to the bank, except to such extent as the charge otherwise provides or the bank otherwise allows; the sums so paid to be applied, except so far as otherwise agreed by the bank, in or towards the discharge of the moneys and liabilities secured by the charge.

(3) Subject to compliance with the obligations so imposed, a fixed charge shall not prevent the farmer selling any of the property subject to the charge, and neither the purchaser, nor, in the case of a sale by auction, the auctioneer, shall be concerned to see that such obligations are complied with notwithstanding that he may be aware of the existence of the charge.

(4) Where any proceeds of sale which in pursuance of such obligation as aforesaid ought to be paid to the bank are paid to some other person, nothing in this Act shall confer on the bank a right to recover such proceeds from that other person unless the bank proves that such other person knew that the proceeds were paid to him in breach of such obligation as aforesaid, but such other person shall not be deemed to have such knowledge by reason only that he has notice of the charge.

Effect of floating charge.

7.—(1) An agricultural charge creating a floating charge shall have the like effect as if the charge had been created by a duly registered debenture issued by a company:

Provided that—

(*a*) the charge shall become a fixed charge upon the property comprised in the charge as existing at the date of its becoming a fixed charge—

(i) upon a receiving order in bankruptcy being made against the farmer;

(ii) upon the death of the farmer;

(iii) upon the dissolution of partnership in the case where the property charged is partnership property

(iv) upon notice in writing to that effect being given by the bank on the happening of any event which by virtue of the charge confers on the bank the right to give such a notice;

(*b*) the farmer, whilst the charge remains a floating charge, shall be subject to the like obligation as in the case of a fixed charge to pay over to the bank the amount received by him by way of proceeds of sale, in respect of other agricultural assets, under policies of insurance, or by way of compensation, and the last foregoing section shall apply accordingly: Provided that it shall not be necessary for a farmer to comply with such obligation if and so far as the amount so received is expended by him in the purchase of farming stock which on purchase becomes subject to the charge.

Supplemental provisions as to agricultural charges.

8.—(1) An agricultural charge shall have effect notwithstanding anything in the Bills of Sale Acts, 1878 and 1882, and shall not be deemed to be a bill of sale within the meaning of those Acts.

(2) Agricultural charges shall in relation to one another have priority in accordance with the times at which they are respectively registered under this Part of this Act.

(3) Where an agricultural charge creating a floating charge has been made, an agricultural charge purporting to create a fixed charge on, or a bill of sale comprising any of the property comprised in the floating charge shall, as respects the property subject to the floating charge, be void so long as the floating charge remains in force.

(4) Farming stock subject to an agricultural charge shall not, for the purposes of section thirty-eight of the Bankruptcy Act, 1914, be deemed to be goods in the possession, order, or disposition of the farmer, in his trade or business, by the consent and permission of the

4 & 5 Geo. 5. c. 59.

true owner thereof, under such circumstances that he is the reputed owner thereof.

(5) Where a farmer who is adjudged bankrupt has created in favour of a bank an agricultural charge on any of the farming stock or other agricultural assets belonging to him, and the charge was created within three months of the date of the presentation of the bankruptcy petition and operated to secure any sum owing to the bank immediately prior to the giving of the charge, then, unless it is proved that the farmer immediately after the execution of the charge was solvent, the amount which but for this provision would have been secured by the charge shall be reduced by the amount of the sum so owing to the bank immediately prior to the giving of the charge, but without prejudice to the bank's right to enforce any other security for that sum or to claim payment thereof as an unsecured debt.

(6) Where after the passing of this Act the farmer has mortgaged his interest in the land comprised in the holding, then, if growing crops are included in an agricultural charge, the rights of the bank under the charge in respect of the crops shall have priority to those of the mortgagee, whether in possession or not, and irrespective of the dates of the mortgage and charge.

(7) An agricultural charge shall be no protection in respect of property included in the charge which but for the charge would have been liable to distress for rent, taxes, or rates.

(8) An instrument creating an agricultural charge shall be exempt from stamp duty.

Registration of agricultural charges.

9.—(1) Every agricultural charge shall be registered under this Act within seven clear days after the execution thereof, and, if not so registered, shall be void as against any person other than the farmer:

Provided that the High Court on proof that omission to register within such time as aforesaid was accidental or due to inadvertence may extend the time for registration on such terms as the Court thinks fit.

(2) The Land Registrar shall keep at the Land Registry a register of agricultural charges in such form and containing such particulars as may be prescribed.

(3) Registration of an agricultural charge shall be effected by sending by post to the Land Registrar at the Land Registry a memorandum of the instrument creating the charge and such particulars of the charge as may be prescribed, together with the prescribed fee; and the Land Registrar shall enter the particulars in the register and shall file the memorandum.

(4) The register kept and the memoranda filed under this section shall at all reasonable times be open to inspection by any person on payment (except where the inspection is made by or on behalf of a bank) of the prescribed fee, and any person inspecting the register or any such filed memorandum on payment (except as aforesaid) of the prescribed fee may make copies or extracts therefrom.

(5) Any person may on payment of the prescribed fee require to be furnished with a copy of any entry in the register or of any filed memorandum or any part thereof certified to be a true copy by the Land Registrar.

(6) Registration of an agricultural charge may be proved by the production of a certified copy of the entry in the register relating to the charge, and a copy of any entry purporting to be certified as a true copy by the Land Registrar shall in all legal proceedings be evidence of the matters stated therein without proof of the signature or authority of the person signing it.

15 Geo. 5. c. 22.

(7) The provisions of the Land Charges Act, 1925, as to official searches under that Act, shall apply as if they were herein re-enacted and in terms made applicable to this Part of this Act.

(8) Registration of an agricultural charge under this section shall be deemed to constitute actual notice of the charge, and of the fact of such registration, to all persons and for all purposes connected with the property comprised in the charge, as from the date of registration or other prescribed date, and so long as the registration continues in force:

Provided that, where an agricultural charge created in favour of a bank is expressly made for securing a current account or other further advances, the bank, in relation to the making of further advances under the

charge, shall not be deemed to have notice of another agricultural charge by reason only that it is so registered if it was not so registered at the time when the first-mentioned charge was created or when the last search (if any) by or on behalf of the bank was made, whichever last happened.

(9) The Lord Chancellor may make regulations prescribing anything which under this section is to be prescribed, subject as respects fees to the approval of the Treasury, and generally as to the keeping of the register and the filing of memoranda, the removal of entries from the register on proof of discharge, and the rectification of the register.

Restriction on publication of agricultural charges.

10.—(1) It shall not be lawful to print for publication or publish any list of agricultural charges or of the names of farmers who have created agricultural charges.

(2) If any person acts in contravention of this section, he shall in respect of each offence be liable on summary conviction to a fine not exceeding twenty pounds:

Provided that no person other than a proprietor, editor, master printer, or publisher, shall be liable to be convicted under this section.

(3) No prosecution for an offence under this section shall be commenced without the consent of the Attorney-General.

(4) For the purpose of this section, "publication" means the issue of copies to the public, and "publish" has a corresponding meaning, and without prejudice to the generality of the foregoing definition the confidential notification by an association representative of a particular trade to its members trading or carrying on business in the district in which property subject to an agricultural charge is situate of the creation of the charge shall not be deemed to be publication for the purposes of this section.

Frauds by farmers.

11.—(1) If, with intent to defraud, a farmer who has created an agricultural charge—

(*a*) fails to comply with the obligations imposed by this Act as to the payment over to the bank of any sums received by him by way

of proceeds of sale, or in respect of other agricultural assets, or under a policy of insurance or by way of compensation; or

(*b*) removes or suffers to be removed from his holding any property subject to the charge;

he shall be guilty of a misdemeanour and liable on conviction on indictment to penal servitude for a term not exceeding three years.

15 & 16 Geo. 5. c. 86.

(2) Section twenty-four of the Criminal Justice Act, 1925, shall have effect as if offences under this section were included amongst the offences specified in the Second Schedule to that Act.

Temporary provision as to advances outstanding at passing of Act.

12. Until the first day of January, nineteen hundred and thirty-one, the foregoing provisions of this Part of this Act shall be subject to the following modification:—

Where a bank has before the passing of this Act made advances to a farmer, whether by means of an overdraft or otherwise, an agricultural charge created in favour of the bank shall be enforceable only in respect of moneys advanced in addition to and in excess of a sum equal to the amount of such advances outstanding at the passing of this Act.

Rights of tenants.

13. Any farmer being the tenant of an agricultural holding shall have the right to create an agricultural charge notwithstanding any provision in his contract of tenancy to the contrary.

Provisions as to agricultural societies.

14.—(1) A debenture issued by a society registered under the Industrial and Provident Societies Acts, 1893 to 1928, creating in favour of a bank a floating charge on property which is farming stock within the meaning of this Part of this Act, may be registered in like manner as an agricultural charge, and section nine of this Act shall apply to such a charge in like manner as it applies to an agricultural charge, and the charge if so registered shall as respects such property be valid notwithstanding anything in the Bills of Sale Acts, 1878 and 1882, and shall not be deemed to be a bill of sale within the meaning of those Acts:

Provided that, where any such charge is so registered, notice thereof signed by the secretary of the society

shall be sent to the central office established under the Friendly Societies Act, 1896, and registered there. 59 & 60 Vict. c. 25.

(2) Any such debenture may create a floating charge on any farming stock the property in which is vested in the society.

PART III.

GENERAL.

Short title, commencement and extent.

15.—(1) This Act may be cited as the Agricultural Credits Act, 1928.

(2) This Act shall come into operation on the first day of October, nineteen hundred and twenty-eight.

(3) This Act shall not (except as otherwise expressly provided) extend to Scotland or Northern Ireland.

CHAPTER 44.

An Act to make provision, with a view to the grant of relief from rates in respect of certain classes of hereditaments, for the distinction in valuation lists of the classes of hereditaments to be affected, and the apportionment in valuation lists of the net annual values of such hereditaments according to the extent of the user thereof for various purposes.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Distinction of Hereditaments in Valuation Lists.

Distinction of hereditaments and

1.—(1) In every valuation list the classes of hereditaments hereinafter mentioned shall, in the prescribed manner, be distinguished from each other

apportionment of values in valuation lists.

and from all other hereditaments, that is to say, there shall be so distinguished—

(*a*) agricultural hereditaments;

(*b*) industrial hereditaments;

(*c*) freight-transport hereditaments;

and where by this Act the net annual value of any such hereditament is required to be apportioned such apportionment shall be shown in the prescribed manner in the valuation list.

(2) Valuation lists which will come into force after the first day of October, nineteen hundred and twenty-nine, shall be made in conformity with the provisions of this Act; and the principal Act, that is to say,

15 & 16 Geo. 5. c. 90.

(*a*) in relation to places outside London, the Rating and Valuation Act, 1925, as amended by any subsequent enactment; and

32 & 33 Vict. c. 67.

(*b*) in relation to London, the Valuation (Metropolis) Act, 1869, as amended by any subsequent enactment, including this Act,

shall apply accordingly.

(3) For the purpose of enabling valuation lists which will be in force on the first day of October, nineteen hundred and twenty-nine, to be brought into conformity with this Act, the provisions set out in the First Schedule to this Act shall have effect.

Provisions as to Agricultural Hereditaments.

Definition of agricultural hereditaments.

2.—(1) In this Act the expression "agricultural hereditament" means any hereditament being agricultural land or agricultural buildings.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them:—

"Agricultural land" means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purpose of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act, 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid) pleasure

12 & 13 Geo. 5. c. 51.

grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a race-course; and for the purpose of this definition the expression "cottage garden" means a garden attached to a house occupied as a dwelling by a person of the labouring classes:

"Agricultural buildings" means buildings (other than dwelling-houses) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon.

Provisions as to Industrial Hereditaments.

Definition of industrial hereditaments.

3.—(1) In this Act the expression "industrial hereditament" means a hereditament (not being a freight-transport hereditament) occupied and used as a mine or mineral railway or, subject as hereinafter provided, as a factory or workshop:

Provided that the expression industrial hereditament does not include a hereditament occupied and used as a factory or workshop if it is primarily occupied and used for the following purposes or for any combination of such purposes, that is to say—

(*a*) the purposes of a dwelling-house;
(*b*) the purposes of a retail shop;
(*c*) the purposes of distributive wholesale business;
(*d*) purposes of storage;
(*e*) the purposes of a public supply undertaking;
(*f*) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop.

(2) For the purposes of this Act any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situate within the close, curtilage or precincts forming a factory or workshop and used in connection therewith, be deemed not to form part of the factory or workshop, but save as aforesaid, the expressions "factory" and "workshop" have respectively the same meanings as in the Factory and Workshop Acts, 1901 to 1920.

(3) Where two or more properties within the same curtilage, or contiguous to one another, are in the same

occupation and, though treated as two or more hereditaments for the purposes of rating and valuation by reason of being situate in different parishes or of having been valued at different times or for any other reason, are used as parts of a single mine, mineral railway, factory, or workshop, then, for the purposes of determining whether the several hereditaments are industrial hereditaments they shall be treated as if they formed parts of a single hereditament comprising all such hereditaments.

(4) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"Mine" has the meaning assigned to it by section one hundred and twenty-two of the Coal Mines Act, 1911, or section forty-one of the Metalliferous Mines Regulation Act, 1872, as amended by subsection (2) of section nineteen of the Mining Industry Act, 1920, as the case may require, but also includes any premises, place, or works, whether below ground or above ground, primarily occupied and used for the purpose of draining or otherwise protecting from damage any mine or group of mines or occupied and used for pumping or raising brine for the purpose of manufacture or sale from shafts, wells, springs, or mines:

1 & 2 Geo. 5. c. 50.

35 & 36 Vict. c. 77.

10 & 11 Geo. 5. c. 50.

"Mineral railway" means a railway, tramway, or ropeway used primarily for the transport of minerals gotten from a mine, or from two or more mines, to a freight-transport hereditament or between any two such hereditaments or to any dock not being a freight-transport hereditament and in the latter case includes also such dock:

"Public supply undertaking" means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or to any one or more undertakings carried on under any special Act or Order having the force of an Act:

"Retail shop" includes any premises of a similar character where retail trade or business (including repair work) is carried on.

Entries in valuation lists as to industrial hereditaments.

4.—(1) In every valuation list every industrial hereditament occupied and used wholly for industrial purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for industrial purposes, the net annual value thereof shall be shown, in the prescribed manner, as being apportioned between the occupation and user of the hereditament for industrial purposes, and the occupation and user thereof for other purposes.

(2) For the purpose of determining in what proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively, the following provisions shall have effect:—

(*a*) The hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part thereof is, under this Act or under the enactments relating to the regulation of mines, factories and workshops, to be deemed neither to be, nor to form part of, a mine, factory, or workshop:

(*b*) Where the net annual value of a hereditament does not exceed fifty pounds or where the part of the net annual value of a hereditament attributable to purposes other than industrial purposes does not exceed ten per cent. of the part thereof attributable to industrial purposes, the hereditament shall be treated as if it were occupied and used wholly for industrial purposes; and where the part of the net annual value attributable to such other purposes exceeds ten per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds ten per cent. of the part attributable to industrial purposes:

(*c*) Where two or more hereditaments in the same occupation are, by virtue of the provisions of subsection (3) of the last foregoing section, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes

respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.

Provisions as to Freight-transport Hereditaments.

Definition of freight-transport hereditaments.

5.—(1) In this Act the expression "Freight-transport hereditament" means all or any of the following hereditaments :—

(*a*) A hereditament occupied and used wholly or partly for railway transport purposes as part of—

(i) a railway undertaking carried on by a railway company, for which a schedule of standard charges has been settled under the Railways Act, 1921, or to which such a schedule is for the time being applied under section thirty-three of that Act, being an undertaking whereof the railway is used for the conveyance of merchandise otherwise than by passenger train or carriage; and

11 & 12 Geo. 5. c. 55.

(ii) a light railway undertaking carried on by a light railway company, being an undertaking whereof the light railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage :

(*b*) A hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking whereof the canal is used for the conveyance of merchandise :

(*c*) A hereditament occupied and used wholly or partly for dock purposes as part of a dock undertaking being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to or intended for the use of the undertakers :

Provided that a hereditament primarily occupied and used as offices for, or for purposes ancillary to, the general direction and management of a railway, canal or dock undertaking, shall not be deemed a freight-transport hereditament.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them :—

"Transport purposes" means all or any of the following purposes :—

(*a*) "railway transport purposes," that is to say, all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;

(*b*) "canal transport purposes," that is to say, all purposes connected with the conveyance or transport by canal, or by a railway forming part of a canal undertaking, of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;

(*c*) "dock purposes," that is to say, all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise.

(3) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say—

"Canal undertaking" includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and "canal" in relation to such

an undertaking shall be construed as including an inland navigation:

"Dock" includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or un-ship merchandise or passengers not being a pier or jetty primarily used for recreation:

"Dock undertaking" means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock:

"Dock authority" means any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any dock authorised by or under any Act:

"Light railway" includes a tramroad authorised by any special Act, but does not include any light railway laid wholly or mainly along a public carriageway and used wholly or mainly for the carriage of passengers:

"Light railway company" includes any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any light railway authorised by or under any Act or who are working a light railway under any working agreement:

"Merchandise" has the same meaning as that assigned to it by section fifty-seven of the Railways Act, 1921:

"Railway company" has the same meaning as that assigned to it by section eighty-five of the Railways Act, 1921:

"Vessel" includes any ship or boat, or any other description of vessel used in navigation.

Entries in valuation lists as to freight-transport hereditaments.

6.—(1) In every valuation list every freight-transport hereditament, which is occupied and used wholly for transport purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for transport purposes the net annual value thereof shall be shown in the prescribed manner as being apportioned between the occupation and user of the hereditament for transport purposes and the occupation and user thereof for other purposes.

(2) Where a freight-transport hereditament is not occupied and used for more than one transport purpose the nature of that purpose shall be shown, and where a freight-transport hereditament is occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the proportions of the net annual value of the hereditament attributable to the occupation and user thereof for the several transport purposes shall be distinguished.

(3) For the purpose of determining in what proportions a freight-transport hereditament is occupied and used for transport purposes and for other purposes, respectively, the hereditament shall be deemed to be occupied and used for transport purposes, except in so far as it is occupied and used for the purposes of a dwelling-house, hotel, or place of public refreshment:

Provided that—

(*a*) no part of a freight-transport hereditament which is so let out as to be capable of separate assessment shall be deemed to be occupied and used for transport purposes unless it is actually so occupied and used; and

(*b*) in the case of a hereditament occupied and used for canal-transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking no part of the hereditament, being a building, yard, or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall be deemed to be occupied and used for transport purposes.

Miscellaneous.

Provisions as to London.

7.—(1) The principal Act in relation to London shall for the purposes of the valuation lists (including special lists) to which this Act applies be amended as follows:—

(*a*) The value of any hereditament which is calculated by making from the gross value thereof the deductions which by sections four and fifty-two of the principal Act are to be made from the gross value for the purposes of calculating rateable value, shall henceforth be termed, and is the value referred to in this Act as, the net annual value, and the rateable value

of any hereditament for the purposes of the principal Act shall until Parliament otherwise determines be taken to be the net annual value thereof:

(*b*) References to valuation shall be construed as including references to the apportionment of values:

(*c*) The provisions of the Rating and Valuation Act, 1925, as set out and adapted in the Second Schedule to this Act shall apply to London as if enacted in the principal Act, and, in relation to any corrections in respect of totals of values made under the said provisions, sections forty-one and forty-four of the principal Act shall apply as they apply in relation to alterations in such totals of values made in consequence of decisions on appeals.

(2) In this Act and in any Act passed after the passing of this Act in relation to London—

The expression "rating authority" means—

(*a*) as respects the City of London, the common council;

(*b*) as respects any parish in a metropolitan borough, the council of the borough;

(*c*) as respects the Inner Temple and the Middle Temple, the Sub-Treasurer and the Under-Treasurer thereof respectively:

The expression "rating area" means the area of a rating authority:

The expression "assessment area" means the area in which an assessment committee acts.

Expenses.

8. Any expenses incurred by the Commissioners of Inland Revenue in the execution of this Act shall be defrayed out of moneys provided by Parliament.

Application to Scotland.

9. This Act shall apply to Scotland subject to the following modifications:—

(1) Sections one and two, and subsection (1) of section four, and subsections (1) and (2) of section six shall not apply:

(2) For any reference to a hereditament there shall be substituted a reference to lands and heritages

within the meaning of the Lands Valuation (Scotland) Act, 1854: 17 & 18 Vict. c. 91.

(3) The value of lands and heritages which is defined as the rateable value in section twenty-nine of the Rating (Scotland) Act, 1926, shall henceforth be termed, and is the value referred to in this Act as, the net annual value, and the rateable value of any lands and heritages for the purposes of the said Act shall until Parliament otherwise determines be taken to be the net annual value thereof: 16 & 17 Geo. 5. c. 47.

(4) Paragraph (*c*) of subsection (1) of section five of this Act shall have effect as if there were added after the word "undertakers" the following words "or with the provision of accommodation for fishing vessels":

(5) The valuation roll shall show by distinguishing mark or otherwise what lands and heritages are respectively agricultural lands and heritages, industrial lands and heritages, and freight-transport lands and heritages:

(6) Where industrial lands and heritages are occupied and used partly for industrial purposes and partly for other purposes, or where freight-transport lands and heritages are occupied and used partly for transport purposes and partly for other purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for industrial purposes or for transport purposes, as the case may be, and the occupation and use for other purposes:

(7) Where freight-transport lands and heritages are not occupied and used for more than one transport purpose, the nature of that purpose shall be shown by distinguishing mark or otherwise in the valuation roll, and where freight-transport lands and heritages are occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for the several transport purposes:

(8) Any apportionment by the assessor in pursuance of either of the foregoing paragraphs shall be shown in the valuation roll:

(9) The provisions of the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent enactment (including, without prejudice to the foregoing generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals), shall apply with regard to any particular required by the foregoing provisions of this section to be shown in the valuation roll in like manner as those provisions apply with regard to the particulars required by any other enactment to be so shown:

(10) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose, shall, so far as regards any of the particulars required by the foregoing provisions of this section to be shown in the valuation roll have the like rights of complaint and appeal as are conferred on any party or body interested by the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act, and shall if he considers that the yearly rent or value of any agricultural or industrial or freight-transport lands and heritages entered in the valuation roll is excessive have the like right of appeal as is conferred by the said Act as so amended on the proprietor or tenant or occupier of lands and heritages, and shall also be entitled to appear and be heard in any proceeding under the said Act as so amended in which any question as to the application of the provisions of this Act to any lands and heritages is raised:

Provided that nothing in this paragraph shall apply to the valuation roll made up by the assessor of railways and canals or to any valuation roll for any year subsequent to the year beginning the sixteenth day of May, nineteen hundred and twenty-nine:

(11) The expression "agricultural lands and heri- "tages" means any lands and heritages used

for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding one quarter of an acre used for the purpose of poultry farming, but does not include any lands occupied together with a house as a park, garden or pleasure ground or any land kept or preserved mainly or exclusively for sporting purposes:

(12) Minerals which are being worked shall, for the purposes of this Act, be deemed to be lands and heritages occupied and used as a mine:

(13) The foregoing provisions shall apply to any valuation roll (including a supplementary valuation roll) made up in accordance with the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act or section sixty of the Burgh Police (Scotland) Act, 1903, as so amended, for the year beginning sixteenth May, nineteen hundred and twenty-nine, or for any subsequent year: 3 Edw. 7. c. 33.

(14) The assessor shall be entitled at any reasonable time of day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey, and value for the purposes of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act, including this Act, any lands and heritages within the county or burgh or district for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds:

(15) As respects the valuation of lands and heritages for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the following provisions shall have effect:—

(*a*) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose shall for the purpose of carrying out his powers and duties under this Act have the like rights as

the assessor to enter, survey, and value any lands and heritages to which he has reason to believe the provisions of this Act may apply, and any person refusing to admit such officer or person or obstructing him in making his survey or valuation shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds;

(*b*) The Secretary of State may make regulations requiring the assessor to consult with any such officer or person employed as aforesaid as regards any particulars required by this section to be shown in the valuation roll, and generally for the purpose of carrying into effect the provisions of this Act, and such regulations may modify and adapt the provisions of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act. The regulations shall be laid before both Houses of Parliament as soon as may be after they are made:

Provided that, if an address is presented to His Majesty by either House within the next subsequent twenty-one days on which that House has sat after the regulations are laid before it, praying that the regulations may be annulled, the regulations shall thenceforth be void, without prejudice to the validity of anything previously done thereunder.

Short title, construction and extent.

10.—(1) This Act may be cited as the Rating and Valuation (Apportionment) Act, 1928.

(2) This Act, except in its application to Scotland, shall be construed as one with the principal Act and the expression "prescribed" means prescribed by rules made under the principal Act.

(3) This Act shall not extend to Northern Ireland.

SCHEDULES.

FIRST SCHEDULE.

Section 1.

PROVISIONS FOR BRINGING INTO CONFORMITY WITH THIS ACT VALUATION LISTS WHICH WILL BE IN FORCE ON THE 1ST DAY OF OCTOBER 1929.

1. As soon as practicable after the passing of this Act every rating authority shall publish a notice in the prescribed form of the passing of this Act containing—

(*a*) an intimation that the rating authority are about to begin the preparation of such preliminary draft special list as is hereafter mentioned;

(*b*) a direction that the occupier of any hereditament who claims that his hereditament is an industrial hereditament or a freight-transport hereditament within the meaning of this Act shall within the prescribed time send to the rating authority a claim in the prescribed form containing the prescribed particulars;

(*c*) a statement of the places where forms of claim may be obtained.

2. As soon as any such claims are received the rating authority shall consider them and shall begin the preparation of a preliminary draft special list in the prescribed form in which shall be included all hereditaments which they provisionally conclude to be agricultural hereditaments and all hereditaments with respect to which claims have been received together with the net annual value thereof, and the gross value thereof (if any), and there shall be entered in relation to each hereditament in respect of which a claim has been made the provisional conclusions of the rating authority as to—

(*a*) whether or not the hereditament is an industrial hereditament or a freight-transport hereditament, as the case may be;

(*b*) whether the hereditament is occupied and used wholly for industrial purposes or transport purposes, as the case may be, or is partly so occupied and used;

1ST SCH. —*cont.*

and, if partly so occupied and used, the proportions of the net annual value attributable to the occupation and user thereof for those purposes and to the user and occupation thereof for other purposes respectively;

(*c*) in the case of a freight-transport hereditament the whole or part of the net annual value whereof is attributable to the occupation and user thereof for two or more transport purposes, the proportions of the net annual value attributable to the occupation and user thereof for the several transport purposes.

3. The rating authority shall not later than the prescribed date send to the revenue officer a copy of the preliminary draft special list prepared by them, together with the forms of claims received in respect of the hereditaments comprised in the list and in the case of agricultural hereditaments any returns made under the principal Act in relation thereto:

Provided that the rating authority may if they think fit, and shall if so required by the revenue officer, from time to time before the said date send to the revenue officer copies of instalments of such draft list.

4. The revenue officer on receiving the copy of a preliminary draft special list or instalment thereof so sent to him shall consider the contents thereof; and if, as respects any hereditament the revenue officer considers that the net annual value or gross value entered in respect thereof is excessive, or differs from any of the other conclusions arrived at by the rating authority, the revenue officer and the rating authority shall consult with each other as to whether the hereditament is to be entered in the list, and, if so, as to the particulars with respect thereto and the net annual value or gross value to be so entered.

The revenue officer shall return to the rating authority the forms of claim sent to him.

5. The rating authority shall not later than the prescribed date cause a draft special list to be prepared in the prescribed form, and the hereditaments and the particulars relating thereto to be entered in that list—

(*a*) in so far as there is an agreement between the rating authority and the revenue officer, shall be those so agreed;

(*b*) in so far as there is no such agreement, shall be the conclusions finally arrived at with respect thereto by the rating authority on the one hand and the conclusions arrived at by the revenue officer on the other;

and the draft list so prepared shall on or before the said date be deposited, and a copy thereof transmitted to the assessment

committee, together with the forms of claim received by the rating authority: 1ST SCH. —*cont.*

Provided that the rating authority may if they think fit, and shall if so required by the assessment committee, cause the said draft list to be prepared in instalments and as soon as any instalment thereof is prepared shall deposit the instalment and transmit a copy thereof to the assessment committee, together with the relevant forms of claim.

The rating authority on depositing a draft special list or an instalment thereof shall also send a copy thereof to the revenue officer.

6. The assessment committee shall hold meetings for the consideration of the draft special list and shall not later than the prescribed date finally approve the list and send the list as so finally approved to the rating authority.

7. All the provisions of the principal Act as to—

(i) the preparation, deposit, inspection and revision of draft valuation lists;

(ii) the making and hearing of objections to draft valuation lists and appeals against decisions on such objections;

(iii) the final approval of valuation lists and the inspection thereof;

shall apply as respects draft special lists and special lists, subject to the foregoing provisions of this schedule and to the following modifications and exceptions:—

(*a*) Where the particulars with respect to any hereditament entered in a draft special list or an instalment thereof whether by agreement between the revenue officer and the rating authority, or at the instance of either of them, differ from the particulars contained in the claim, or if a claim to have any hereditament inserted in the draft list has been rejected, the rating authority shall within seven days after the deposit of the list send to the claimant a copy of so much of the draft list as relates to that hereditament, or, as the case may be, a notice that the claim has been rejected:

(*b*) In so far as the particulars entered in the draft special list with regard to any hereditament are agreed between the rating authority and the revenue officer, or where a claim to have a hereditament inserted in the list has been rejected in pursuance of such an agreement, the assessment committee shall not have power to alter those particulars, or to insert the

1ST SCH. —*cont.*

hereditament, otherwise than in determining an objection:

(*c*) In so far as the particulars entered in the draft special list with regard to any hereditament have not been agreed between the rating authority and the revenue officer, the assessment committee shall consider those particulars, and after giving to the rating authority, the revenue officer, and the occupier of the hereditament an opportunity of being heard and calling and examining witnesses, shall enter in the list such particulars as they may think proper, and for all purposes (including the right of appeal to quarter sessions) such consideration by the assessment committee shall be deemed to be the consideration of an objection, and their decision with respect to the particulars to be entered shall be deemed to be a decision on an objection;

The assessment committee shall give to the rating authority, the revenue officer, and the occupier of the hereditament fourteen days notice of the date on which they will consider any such particulars:

(*d*) An owner of a hereditament shall be entitled to object to the particulars entered in a draft special list with respect to the hereditament, or to the omission of the hereditament therefrom, and to appeal against the decision on such objection notwithstanding that the omission was due to the failure on the part of the occupier of the hereditament to make a claim under this schedule:

(*e*) The provisions as to the making of false returns shall apply to the making of false claims:

(*f*) The revenue officer shall have the like rights of entering and surveying and valuing any hereditament as are given to a person employed and duly authorised by the rating authority:

(*g*) The revenue officer shall have the like rights with respect to receiving notice of, and opposing objections to, a list, and with respect to appealing and receiving notices of, and resisting, appeals, as the occupier of a hereditament:

(*h*) The time within which notice of appeal is to be given shall be twenty-one days from the date on which the decision appealed against is given:

(*i*) As respects London no appeal shall lie to special sessions against a special list, and meetings of quarter

1ST SCH. —*cont.*

sessions for hearing appeals against decisions on objections to special lists shall be held as soon as may be after the prescribed date:

(*j*) In London the provisions as to re-deposit shall not apply.

8. Any valuation list which is in force in any rating area on the first day of October, nineteen hundred and twenty-nine, shall as from that date have effect as if as respects any hereditament included in the special list made for that area the particulars as to value (including apportionments of value) with respect to the hereditament entered in the special list were substituted for the particulars as to value with respect to the hereditament appearing in the valuation list, and the special list shall, subject to the provisions of this Schedule, be deemed to form part of a valuation list for the purposes of the principal Act and of this Act.

9. If by reason of the coming into occupation of any hereditament, or any change of user of, or structural alteration to, or other circumstance affecting, any hereditament (whether occurring before or after the deposit of a special list or the relevant instalment thereof) the special list would on the first day of October, nineteen hundred and twenty-nine, be incomplete or incorrect as regards any entry therein, it shall be the duty of the rating authority to make application to the assessment committee, and the committee, after giving fourteen days notice to the revenue officer and to the occupier of the hereditament, shall hear the application as if it were an objection, and make such addition to or alteration in the special list as they may think proper:

Provided that an appeal shall lie against the decision of the committee upon such an application as if the decision had been a decision upon an objection against the draft special list as deposited.

10. For the purposes of this Schedule the expression "revenue officer" means any officer or person employed by the Commissioners of Inland Revenue and authorised by them to exercise any powers or perform any duties conferred or imposed on a revenue officer by this Schedule, and the expression "occupier," in relation to a hereditament the owner of which is liable to pay or does pay the rates, includes the owner.

LIBRARY OF THE BOMBAY BRANCH R.C.

Section 7.

SECOND SCHEDULE.

PROVISIONS OF THE RATING AND VALUATION ACT, 1925, APPLIED TO LONDON.

Contents of valuation list.

21.—(1) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars with respect to every hereditament in the rating area and the value thereof as may be prescribed.

Record of totals.

29. Every assessment committee shall cause to be kept a record of such particulars with respect to totals of values as may be prescribed for every rating area in the assessment area, and for every other area therein in the case of which total values are required to be inserted in the valuation list.

Correction of clerical errors.

30. An assessment committee may at any time cause to be corrected any clerical or arithmetical error in a valuation list, and the valuation list shall have effect accordingly, but if the correction is made in respect of any matter other than totals, the committee shall before making the correction send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow seven days to elapse for the making of any objection to the proposed correction.

Power of authorities to employ valuers.

38.—(1) Any rating authority or assessment committee may, if they think fit, employ a competent person to give advice or assistance in connection with the valuation of any hereditaments in their area, and any person so employed shall have power, at all reasonable times and after giving due notice, and on production, if so required, of authorisation in writing in that behalf from the rating authority or committee authenticated by the signature of their clerk, to enter on, survey and value any hereditament in the area of the authority or committee which the authority or committee may direct him to survey and value.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be liable on summary conviction to a fine not exceeding five pounds.

Valuation list not to be rendered invalid by certain failures or omissions.

44. Any failure on the part of a rating authority or assessment committee to complete any proceedings with respect to the preparation of a valuation list within the time required by this Act, or the omission from a valuation list of any matters required by this Act to be included therein, shall not of itself render the list invalid.

Power to make rules.

58.—(1) The Minister of Health, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, may by rules prescribe anything which by this Act is to be prescribed and the form of any rate, demand note, valuation list, statement, return

or other document whatsoever which is required or authorised to be used under or for the purposes of this Act. 2ND SCH. —*cont.*

(2) Every rule made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such rule is laid before it praying that the rule may be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new rule.

CHAPTER 45.

An Act to amend the Companies Acts, 1908 to 1917, and for purposes connected therewith.

[3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

PROVISIONS OF GENERAL APPLICATION.

Restriction on registration of companies by certain names.

1.—(1) A company shall not, except with the consent of the Board of Trade, be registered by a name which contains the word "Royal" or "Imperial" or "Municipal" or "Chartered" or which in the opinion of the registrar suggests, or is calculated to suggest, the patronage of His Majesty or of any member of the Royal Family or connection with His Majesty's Government or any department thereof or with any municipality or other local authority or society or body incorporated by Royal Charter.

(2) No company shall be registered by a name which contains the word "Co-operative" except with the consent of the Board of Trade.

(3) No company, other than an association which in pursuance of section twenty of the principal Act is to be registered without the addition of the word "Limited" to its name, shall be registered by a name which contains the words "Chamber of Commerce."

If in the case of a company which has been registered by a name containing the words "Chamber of

Commerce" the licence granted under the said section twenty is revoked by the Board of Trade, the name of the company shall, within a period of six weeks from the date of the revocation or such longer period as the Board may think fit to allow, be changed to a name which does not contain the words "Chamber of Commerce," and if the name of the company is not so changed the company shall be liable to a fine not exceeding fifty pounds for every day during which the default continues.

In any such case the notice to be given by the Board of Trade under subsection (4) of the said section of their intention to revoke the said licence shall include a statement of the effect of the last foregoing paragraph of this subsection.

(4) No company shall be registered by a name which contains the words "building society."

Declaration as to operation of s. 9 of principal Act.

2. For removing doubts it is hereby declared that a company has power under section nine of the principal Act to alter the provisions of its memorandum by including among its objects a power to sell or dispose of the whole undertaking of the company and a power to amalgamate with any other company or body of persons.

Alterations in memorandum or articles increasing liability to contribute to share capital not to bind existing members without consent.

3. Notwithstanding anything in the memorandum or articles of a company, no member of the company shall, subject as hereinafter provided, be bound by any alteration made in the memorandum or articles after the date on which he became a member if and so far as the alteration requires him to take or subscribe for more shares than the number held by him at the date on which the alteration is made or in any way increases his liability as at that date to contribute to the share capital of or otherwise to pay money to the company:

Provided that this section shall not apply in any case where the member agrees in writing to be bound by the alteration either before or after it is made.

Amendment of s. 18 of principal Act.

4. Section eighteen of the principal Act (which requires copies of the memorandum and articles of a company to be given to the members) shall be amended as follows:—

(*a*) at the end of subsection (1) there shall be inserted the words "and also, on payment of "such sum not exceeding the published price "thereof as the company may require, a copy

" of any Act of Parliament which alters the " memorandum ":

(*b*) at the end of subsection (2) there shall be inserted the words " and every director, manager, " secretary, or other officer of the company " who knowingly and wilfully authorises or " permits the default shall be liable to the like " penalty ":

(*c*) after subsection (2) there shall be inserted the following new subsection:

" (3) Where any alteration is made in the memorandum of a company, every copy of the memorandum issued after the date of the alteration shall be in accordance with the alteration.

" If, where any such alteration has been made, the company at any time after the date of the alteration, issues any copies of the memorandum which are not in accordance with the alteration, it shall be liable to a fine not exceeding one pound for each copy so issued, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the issue shall be liable to the like penalty."

Index of members of company.

5.—(1) Every company having more than fifty members shall, unless the register of members is in such a form as to constitute in itself an index, keep an index of the names of the members of the company and shall, within fourteen days after the date on which any alteration is made in the register of the members, make any necessary alteration in the index.

(2) The index (which may be in the form of a card index) shall in respect of each member contain a sufficient indication to enable the account of that member in the register to be readily found.

(3) Subsection (1) of section thirty of the principal Act (which relates to the inspection of the register of members) shall have effect as if the index required to be kept by this section were a part of the register of members, and subsection (3) of the said section thirty shall apply accordingly.

(4) If a company fails to comply with this section, it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every

director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

Amendment of s. 26 of principal Act.

6. Section twenty-six of the principal Act (which relates to the annual list of the members of a company and the summary to be contained in that list) shall be amended as follows :—

(*a*) In subsection (1) for the words "make a list" there shall be substituted the words "make a "return containing a list";

(*b*) in subsection (2) before the words "must contain" there shall be inserted the words "if the "names therein are not arranged in alphabetical order, must have annexed to it an "index sufficient to enable the name of any "person in the list to be readily found.

"The return must also state the address of the "registered office of the company" and the words "or stock" and the words "or amount "of stock" shall be omitted therefrom and the following shall be substituted for paragraph (*l*):

"(*l*) all such particulars with respect to the persons who at the date of the return are the directors of the company as are under section seventy-five of this Act required to be contained with respect to directors in the register of the directors of a company":

Provided that the inclusion in the annual return of a statement as to the address of the registered office of the company shall not be taken to be in satisfaction of the obligation of a company under section sixty-two of the principal Act to give notice to the registrar of companies of the situation of its registered office and of any change therein;

(*c*) in paragraph (*m*) of subsection (2) for the words "debt due from" there shall be substituted the words "the indebtedness of";

(*d*) the following shall be substituted for subsection (3):—

"(3) Except where the company is a private company, the annual return shall include a written copy, certified by a director or the manager or secretary of the company

to be a true copy, of the last balance sheet which has been audited by the company's auditors (including every document required by law to be annexed thereto) together with a copy of the report of the auditors thereon (certified as aforesaid), and if any such balance sheet is in a foreign language there shall also be annexed to it a translation thereof in English, certified in the prescribed manner to be a correct translation:

Provided that, if the said last balance sheet did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheets there shall be made such additions to and corrections in the said copy as would have been required to be made in the said balance sheet in order to make it comply with the said requirements, and the fact that the said copy has been so amended shall be stated thereon";

(*e*) in subsection (4) the words "annual return" shall be substituted for the words "above list and summary," the words "fourteen days" shall be substituted for the words "seven days," and after the words "signed by" there shall be inserted the words "a director or by";

(*f*) in subsection (5) for the words "and manager" there shall be substituted the words "manager, secretary or other officer";

Annual return to be made by company not having share capital.

7.—(1) Every company not having a share capital shall once at least in every calendar year make a return stating—

(*a*) the address of the registered office of the company;

(*b*) all such particulars with respect to the persons who at the date of the return are the directors of the company as are under section seventy-five of the principal Act required to be contained with respect to directors in the register of directors of a company.

(2) There shall be annexed to the return a statement containing particulars of the total amount of the indebtedness of the company in respect of all mortgages and charges which are required (or, in the case of a

company registered in Scotland, which, if the company had been registered in England, would be required) to be registered with the registrar of companies under the principal Act.

(3) The inclusion in the return of a statement as to the address of the registered office of the company shall not be taken to be in satisfaction of the obligation of the company under section sixty-two of the principal Act to give notice to the registrar of companies of the situation of its registered office and of any change therein.

(4) The return must be contained in a separate part of the register of members and must be completed within twenty-eight days after the first or only general meeting in the year, and the company shall forthwith forward to the registrar of companies a copy signed by a director or by the manager or secretary of the company.

(5) Subsections (3) and (5) of section twenty-six of the principal Act shall apply for the purposes of this section as if they were herein re-enacted.

Transfer of shares or debentures not to be registered except on production of instrument of transfer.

8.—(1) Notwithstanding anything in its articles, it shall not be lawful for a company to register a transfer of shares in or debentures of the company unless a proper instrument of transfer has been delivered to the company:

Provided that nothing in this section shall prejudice any power of the company to register as shareholder or debenture holder any person to whom the right to any shares in or debentures of the company has been transmitted by operation of law.

(2) The production to a company of any document which is by law sufficient evidence of probate of the will, or letters of administration of the estate, of a deceased person having been granted to some person shall be accepted by the company, notwithstanding anything in its articles, as sufficient evidence of the grant.

Amendment of s. 30 of principal Act.

9. Section thirty of the principal Act (which relates to the inspection of the register of members) shall be amended as follows:—

(*a*) at the end of subsection (2) there shall be inserted the following paragraph:—

"The company shall cause any copy so required by any person to be sent to that person within a period of ten days commencing on the day next after the day on

which the requirement is received by the company";

(*b*) the following shall be substituted for subsection (3):—

"(3) If any inspection required under this section is refused or if any copy required under this section is not sent within the proper period, the company shall be liable in respect of each offence to a fine not exceeding two pounds, and to a further fine not exceeding two pounds for every day during which the refusal or default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the refusal or default shall be liable to the like penalty, and the court may by order compel an immediate inspection of the register or direct that the copies required shall be sent to the persons requiring them."

Amendments with respect to colonial registers.

10.—(1) The following shall be substituted for section thirty-four of the principal Act (which authorises companies to keep colonial registers):—

"(1) A company having a share capital whose objects comprise the transaction of business in any part of His Majesty's Dominions outside Great Britain, the Channel Islands or the Isle of Man may cause to be kept in any such part of His Majesty's Dominions in which it transacts business a branch register of members resident in that part (in this Act called a 'Dominion register').

"(2) The company shall give to the registrar of companies notice of the situation of the office where any Dominion register is kept and of any change in its situation, and if it is discontinued of its discontinuance, and any such notice shall be given within fourteen days of the opening of the office or of the change or discontinuance, as the case may be."

(2) For references to a colonial register wherever they occur in the principal Act or in any articles registered

before the commencement of this Act there shall be substituted references to a Dominion register.

(3) If a company makes default in complying with the provisions of subsection (2) of the said section thirty-four or of subsection (3) of section thirty-five of the principal Act (which enacts regulations as to colonial registers), it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(4) The particulars of the entries in the Dominion register of a company shall, so far as they relate to matters which are required to be stated in the annual return to be made under section twenty-six of the principal Act, be included in the annual return made next after copies of those entries are received at the registered office of the company.

(5) His Majesty may by Order in Council direct that sections thirty-four, thirty-five and thirty-six of the principal Act, including any enactments for the time being in force amending or substituted for those sections, shall extend, with or without any exceptions, adaptations or modifications specified in the Order, to any territories under His Majesty's protection to which those sections cannot be extended under the Foreign Jurisdiction Acts, 1890 and 1913.

His Majesty may by Order in Council revoke or vary any Order made under this subsection.

Provisions as to branch registers of Dominion companies kept in the United Kingdom.

11.—(1) If by virtue of the law in force in any part of His Majesty's Dominions outside Great Britain companies incorporated under that law have power to keep in Great Britain branch registers of their members resident in Great Britain, His Majesty may by Order in Council direct that sections thirty and thirty-two of the principal Act shall, subject to any modifications and adaptations specified in the Order, apply to and in relation to any such branch registers kept in Great Britain as they apply to and in relation to the registers of companies within the meaning of the principal Act.

(2) For the purposes of this section, the expression "His Majesty's Dominions" includes any territory which is under His Majesty's protection or in respect of which

a mandate under the League of Nations has been accepted by His Majesty.

Amendment of subsection (1) and repeal of subsection (3) of s. 41 of principal Act.

12. Section forty-one of the principal Act (which gives power to a company limited by shares to alter its share capital) shall be amended as follows :—

(*a*) in subsection (1) after the words " limited by shares " there shall be inserted the words " or a company limited by guarantee and having a share capital " ;

(*b*) subsection (3) shall cease to have effect.

Amendment of subsection (2) of s. 41 of principal Act.

13. Subsection (2) of section forty-one of the principal Act (which relates to the power of a company to alter its share capital) shall be amended by leaving out the words " with respect to sub-division of shares," and substituting the words " the company in general meeting " for the words " special resolution."

Amendment of s. 42 of principal Act.

14. The following section shall be substituted for section forty-two of the principal Act :—

" (1) If a company having a share capital has—

(*a*) consolidated and divided its share capital into shares of larger amount than its existing shares; or

(*b*) converted any of its shares into stock; or

(*c*) re-converted stock into shares; or

(*d*) redeemed any redeemable preference shares; or

(*e*) cancelled (otherwise than in connection with a reduction of share capital under section forty-six of this Act) any shares,

it shall within one month after so doing give notice thereof to the registrar of companies specifying, as the case may be, the shares consolidated, divided, converted, redeemed or cancelled, or the stock re-converted.

" (2) If a company makes default in complying with the provisions of this section, it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every director, manager, secretary or other

officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty."

Amendment of s. 44 of principal Act.

15. Section forty-four of the principal Act (which provides for the giving of notice of the increase of share capital or of the members of a company) shall be amended as follows:—

(*a*) in subsection (1) the words "or in the case of a "special resolution the confirmation" shall cease to have effect;

(*b*) after subsection (1) there shall be inserted the following new subsection:—

"(1A) In the case of an increase of share capital the notice to be given as aforesaid shall include such particulars as may be prescribed with respect to the classes of shares affected and the conditions subject to which the new shares have been or are to be issued, and there shall be forwarded to the registrar of companies together with the notice a printed copy of the resolution authorising the increase";

(*c*) in subsection (2) for the words "and manager" there shall be substituted the words "manager, "secretary or other officer."

Prohibition of provision of financial assistance by company for purchase of its own shares.

16.—(1) Subject as hereinafter provided, it shall not be lawful for a company to give, whether directly or indirectly, and whether by means of a loan, guarantee, the provision of security or otherwise, any financial assistance for the purpose of or in connection with a purchase made or to be made by any person of any shares in the company:

Provided that nothing in this section shall be taken to prohibit—

(*a*) where the lending of money is part of the ordinary business of a company, the lending of money by the company in the ordinary course of its business;

(*b*) the provision by a company, in accordance with any scheme for the time being in force, of money for the purchase by trustees of fully-paid shares in the company to be held by or for the benefit of employees of the company,

including any director holding a salaried employment or office in the company;

(*c*) the making by a company of loans to persons bona fide in the employment of the company with a view to enabling those persons to purchase fully-paid shares in the company to be held by themselves by way of beneficial ownership.

(2) Nothing in proviso (*c*) to subsection (1) of this section shall render lawful the making of a loan to a person who is a director of the company.

(3) The aggregate amount of any outstanding loans made under the authority of provisoes (*b*) and (*c*) to subsection (1) of this section shall be shown as a separate item in the balance sheet.

(4) If a company acts in contravention of the provisions of this section, it shall be liable to a fine not exceeding one hundred pounds, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the contravention shall be liable to the like penalty.

Rights of holders of special classes of shares.

17.—(1) If in the case of any company, the share capital of which is divided into different classes of shares, provision is made by the memorandum or articles for authorising the variation of the rights attached to any class of shares in the company, subject to the consent of any specified proportion of the holders of the issued shares of that class or the sanction of a resolution passed at a separate meeting of the holders of those shares, and in pursuance of the said provision the rights attached to any such class of shares are at any time varied, the holders of not less in the aggregate than fifteen per cent. of the issued shares of that class, being persons who did not consent to, or vote in favour of the resolution for, the variation, may apply to the court to have the variation cancelled, and, where any such application is made, the variation shall not have effect unless and until it is confirmed by the court.

(2) An application under this section must be made within seven days after the date on which the consent was given or the resolution was passed, as the case may be, and may be made on behalf of the shareholders entitled to make the application by such one or more

of their number as they may appoint in writing for the purpose.

(3) On any such application the court, after hearing the applicant and any other persons who apply to the court to be heard and appear to the court to be interested in the application, may, if it is satisfied, having regard to all the circumstances of the case, that the variation would unfairly prejudice the shareholders of the class represented by the applicant, disallow the variation and shall, if not so satisfied, confirm the variation.

(4) The decision of the court on any such application shall be final.

(5) The company shall within fifteen days after the making of an order by the court on any such application forward a copy of the order to the registrar of companies, and, if the company fails to comply with this provision, it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(6) The expression "variation" in this section includes abrogation and the expression "varied" shall be construed accordingly.

Power to issue redeemable preference shares.

18.—(1) Subject to the provisions of this section, a company limited by shares may, if so authorised by its articles, issue preference shares which are, or at the option of the company are to be liable, to be redeemed:

Provided that—

(*a*) no such shares shall be redeemed except out of profits of the company which would otherwise be available for dividend or out of the proceeds of a fresh issue of shares made for the purposes of the redemption;

(*b*) no such shares shall be redeemed unless they are fully paid;

(*c*) where any such shares are redeemed otherwise than out of the proceeds of a fresh issue, there shall out of profits which would otherwise have been available for dividend be transferred to a reserve fund, to be called "the capital redemption reserve fund," a sum equal to the amount applied in redeeming

the shares, and the provisions of the principal Act relating to the reduction of the share capital of a company shall, except as hereinafter provided, apply as if the capital redemption reserve fund were paid up share capital of the company;

(*d*) where any such shares are redeemed out of the proceeds of a fresh issue, if a premium is payable on redemption, such premium shall have been provided for out of the profits of the company before the shares are redeemed.

(2) There shall be included in every balance sheet of a company which has issued redeemable preference shares a statement specifying what part of the issued capital of the company consists of such shares and the date on or before which those shares are, or are to be liable, to be redeemed.

If a company fails to comply with the provisions of this subsection, it shall be liable to a fine not exceeding one hundred pounds, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(3) Subject to the provisions of this section, the redemption of preference shares thereunder may be effected on such terms and in such manner as may be provided by the articles of the company.

(4) Where in pursuance of this section a company has redeemed or is about to redeem any preference shares, it shall have power to issue shares up to the nominal amount of the shares redeemed or to be redeemed as if those shares had never been issued, and accordingly the share capital of the company shall not for the purposes of any enactments relating to stamp duty be deemed to be increased by the issue of shares in pursuance of this subsection:

Provided that, where new shares are issued before the redemption of the old shares, the new shares shall not, so far as relates to stamp duty, be deemed to have been issued in pursuance of this subsection unless the old shares are redeemed within one month after the issue of the new shares.

(5) Where new shares have been issued in pursuance of the last foregoing subsection, the capital

redemption reserve fund may, notwithstanding anything in this section, be applied by the company, up to an amount equal to the nominal amount of the shares so issued, in paying up unissued shares of the company to be issued to members of the company as fully paid bonus shares.

Reduction of capital.

19.—(1) The following section shall be substituted for section forty-eight of the principal Act (which provides for the addition to the name of a company of the words "and reduced"):—

> "Where the court makes an order confirming a reduction of the share capital of a company, it may, if for any special reason it thinks proper so to do, direct that the company shall, during such period (commencing on or at any time after the date of the order) as is specified in the order, add to its name as the last words thereof the words 'and reduced,' and those words shall, until the expiration of the period specified, be deemed to be part of the name of the company."

(2) Where an application has been made to the court for the confirmation of a reduction of share capital which involves either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, the court may, if having regard to any special circumstances of the case it thinks proper so to do, direct that section forty-nine of the principal Act (which makes provision with respect to objections by creditors and the settlement of a list of the objecting creditors in cases of reduction of capital), shall not, as regards any class or any classes of creditors, apply in relation to the reduction to which the application relates, and, where the court so directs, the consent of the creditors of that class or those classes to the reduction shall not be required.

(3) Section forty of the principal Act (which gives power to return accumulated profits in reduction of paid-up share capital), shall cease to have effect.

Amendment of s. 62 of principal Act.

20. Section sixty-two of the principal Act (which relates to the registered office of a company) shall be amended as follows:—

(*a*) In subsection (1) after the word "shall" there shall be inserted the words "as from the day

" on which it begins to carry on business or as " from the twenty-eighth day after the date of " its incorporation, whichever is the earlier ":

(*b*) In subsection (2) after the word "given" there shall be inserted the words "within twenty-" eight days after the date of the incorporation " of the company or of the change, as the case " may be ":

(*c*) The following shall be substituted for subsection (3):—

"(3) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty."

Amendment of s. 65 of principal Act.

21. Section sixty-five of the principal Act (which relates to the first statutory meeting of a company) shall be amended as follows:—

(*a*) For the words in subsection (1) from the beginning thereof down to the words "hundred and one" inclusive there shall be substituted the words "Every company limited by shares " and every company limited by guarantee " and having a share capital":

(*b*) The following shall be substituted for subsection (10):—

" (10) Nothing in this section shall apply to a private company":

(*c*) At the end of the section there shall be inserted the following new subsection:

" (11) In the event of any default in complying with the provisions of this section, every director of the company who is guilty of or who knowingly and wilfully authorises or permits the default shall be liable to a fine not exceeding fifty pounds."

Amendment of s. 66 of principal Act.

22. Section sixty-six of the principal Act (which provides for the convening of an extraordinary general meeting on a requisition by certain shareholders) shall be amended as follows:—

(*a*) In subsection (1) for the words "the holders of "not less than one-tenth of the issued share "capital of the company upon which all calls or "other sums then due have been paid, forth-"with proceed" there shall be substituted the words "members of the company holding at "the date of the deposit of the requisition not "less than one-tenth of such of the paid up "capital of the company as at the date of the "deposit carries the right of voting at general "meetings of the company, or, in the case of a "company not having a share capital, members "of the company representing not less than "one-tenth of the total voting rights of all the "members having at the said date a right to "vote at general meetings of the company "forthwith proceed duly":

(*b*) The following shall be substituted for subsection (3):—

"(3) If the directors do not within twenty-one days from the date of the deposit of the requisition proceed duly to convene a meeting, the requisitionists, or any of them representing more than one half of the total voting rights of all of them, may themselves convene a meeting, but any meeting so convened shall not be held after the expiration of three months from the said date":

(*c*) Subsection (4) shall cease to have effect:

(*d*) At the end of subsection (5) there shall be inserted the following new subsections:—

"(6) Any reasonable expenses incurred by the requisitionists by reason of the failure of the directors duly to convene a meeting shall be repaid to the requisitionists by the company, and any sum so repaid shall be retained by the company out of any sums due or to become due from the company by way of

fees or other remuneration in respect of their services to such of the directors as were in default.

(7) For the purposes of this section, the directors shall, in the case of a meeting at which a resolution is to be proposed as a special resolution, be deemed not to have duly convened the meeting if they do not give such notice thereof as is required by section sixty-nine of this Act."

Amendment of s. 67 of principal Act.

23. The following section shall be substituted for section sixty-seven of the principal Act (which makes provision with respect to meetings and votes):—

"(1) The following provisions shall have effect in so far as the articles of the company do not make other provision in that behalf:—

(*a*) a meeting of a company, other than a meeting for the passing of a special resolution, may be called by seven days' notice in writing;

(*b*) notice of the meeting of a company shall be served on every member of the company in the manner in which notices are required to be served by Table A in the First Schedule to this Act, and for the purpose of this provision the expression 'Table A' means that table as for the time being in force;

(*c*) two or more members holding not less than one-tenth of the issued share capital or, if the company has not a share capital, not less than five per cent. in number of the members of the company may call a meeting;

(*d*) in the case of a private company two members and in the case of any other company three members personally present shall be a quorum;

(*e*) any member elected by the members present at a meeting may be chairman thereof;

(*f*) in the case of a company originally having a share capital, every member shall have one vote in respect of each share or each ten pounds of stock held by him, and in any other case every member shall have one vote.

(2) If for any reason it is impracticable to call a meeting of a company in any manner in which meetings of that company may be called or to conduct the meeting of the company in manner prescribed by the articles or this Act, the court, either on the application of any director of the company or of any member of the company who would be entitled to vote at the meeting or of its own motion, may order a meeting of the company to be called, held and conducted in such manner as the court thinks fit, and where any such order is made may give such ancillary or consequential directions as it thinks expedient, and any meeting called, held and conducted in accordance with any such order shall for all purposes be deemed to be a meeting of the company duly called, held and conducted."

Amendment of s. 68 of principal Act.

24. The following section shall be substituted for section sixty-eight of the principal Act (which relates to the representation of companies at meetings of other companies of which they are members):—

"(1) A corporation, whether a company within the meaning of this Act or not, may—

(*a*) if it is a member of another corporation, being a company within the meaning of this Act, by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at any meeting of the company or at any meeting of any class of members of the company;

(*b*) if it is a creditor (including a holder of debentures) of another corporation, being a company within the meaning of this Act, by resolution of its directors or other governing body authorise such person as it thinks fit to act as its representative at any

meeting of any creditors of the company held in pursuance of this Act or of any rules made thereunder, or in pursuance of the provisions contained in any debenture or trust deed, as the case may be.

(2) A person authorised as aforesaid shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual shareholder, creditor, or holder of debentures, of that other company."

Amendment of s. 69 of principal Act.

25. Section sixty-nine of the principal Act (which defines extraordinary resolutions and special resolutions) shall be amended as follows :—

(1) In subsection (1) for the words " entitled to vote as are present " there shall be substituted the words " as, being entitled so to do, vote."

(2) The following shall be substituted for subsection (2) :—

" (2) A resolution shall be a special resolution when it has been passed by such a majority as is required for the passing of an extraordinary resolution and at a general meeting of which not less than twenty-one days' notice, specifying the intention to propose the resolution as a special resolution, has been duly given :

Provided that, if all the members entitled to attend and vote at any such meeting so agree, a resolution may be proposed and passed as a special resolution at a meeting of which less than twenty-one days' notice has been given."

(3) In subsection (3) the words " or confirmed " shall cease to have effect.

(4) The following shall be substituted for subsection (4):—

" (4) At any meeting at which an extraordinary resolution or a special resolution is submitted to be passed a poll shall be taken to be effectively demanded, if demanded—

(*a*) by such number of members for the time being entitled under the articles to

vote at the meeting as may be specified in the articles, so, however, that it shall not in any case be necessary for more than five members to make the demand; or

(*b*) if no provision is made by the articles with respect to the right to demand the poll, by three members so entitled or by one member or two members so entitled, if that member holds or those two members together hold not less than fifteen per cent. of the paid up share capital of the company.

Amendment of s. 70 of principal Act.

26. Section seventy of the principal Act (which makes provision with respect to registration and copies of special resolutions) shall be amended as follows:—

(*a*) The following shall be substituted for subsection (1):—

"(1) A printed copy of every special resolution shall, within fifteen days after the date of the passing thereof, be forwarded to the registrar of companies and recorded by him";

(*b*) In subsection (2) for the word "confirmation" there shall be substituted the word "passing";

(*c*) In subsection (3) for the words "a copy" there shall be substituted the words "a printed copy" and the words "in print" shall be omitted;

(*d*) In subsection (4) the words "printing or" and the words "or extraordinary" shall be omitted;

(*e*) In subsection (5) the words "in print" shall be omitted;

(*f*) In subsection (6) for the words "and manager" there shall be substituted the words "manager, secretary or other officer and every liquidator";

(*g*) The following new subsection shall be inserted at the end of the section:—

"(7) This section shall have effect as if references therein to a special resolution included references to every resolution or

agreement of any of the following classes, that is to say:—

(i) Extraordinary resolutions;

(ii) Resolutions which have been agreed to by all the members of a company, but which, if not so agreed to, would not have been effective for their purpose unless (as the case may be) they had been passed as special resolutions or as extraordinary resolutions;

(iii) Resolutions or agreements which have been agreed to by all the members of some class of shareholders but which, if not so agreed to, would not have been effective for their purpose unless they had been passed by some particular majority or otherwise in some particular manner, and all resolutions or agreements which effectively bind all the members of any class of shareholders though not agreed to by all those members;

(iv) Resolutions requiring a company to be wound up voluntarily, passed under paragraph (1) of section one hundred and eighty-two of this Act."

Inspection of minute books.

27.—(1) The books containing the minutes of proceedings of any general meeting of a company held after this Act comes into operation shall be kept at the registered office of the company, and shall during business hours (subject to such reasonable restrictions as the company may by its articles or in general meeting impose, so that no less than two hours in each day be allowed for inspection) be open to the inspection of any member gratis.

(2) Any member shall be entitled to be furnished within seven days after he has made a request in that behalf to the company with a copy of any such minutes as aforesaid at a charge not exceeding sixpence for every hundred words.

(3) If any inspection required under this section is refused or if any copy required under this section is not sent within the proper time the company shall be liable

in respect of each offence to a fine not exceeding two pounds and to a further fine not exceeding two pounds for every day during which the refusal or default continues, and every director, manager, secretary, or other officer of the company who knowingly and wilfully authorises or permits the refusal or default shall be liable to the like penalty, and the court may by order compel an immediate inspection of the books in respect of all proceedings of general meetings or direct that the copies required shall be sent to the persons requiring them.

Appointments of directors.

28.—(1) Every company registered after the commencement of this Act shall have at least two directors.

(2) This section shall not apply to a private company.

Amendment of s. 72 of principal Act.

29. Section seventy-two of the principal Act (which enacts restrictions on the appointment or advertisement of directors) shall be amended as follows:—

(*a*) In subsection (1) after the words "on behalf of the company" there shall be inserted the words "or as proposed director of an intended company" or as proposed director of an intended company in any prospectus issued in relation to that intended company":

(*b*) The following shall be substituted for paragraph (ii) of subsection (1):—

"(ii) either signed the memorandum for a number of shares not less than his qualification, if any, or taken from the company and paid or agreed to pay for his qualification shares, if any, or signed and filed with the registrar an undertaking in writing to take from the company and pay for his qualification shares, if any, or made and forwarded to the registrar a statutory declaration to the effect that a number of shares, not less than his qualification, if any, are registered in his name."

(*c*) The following subsections shall be substituted for subsection (3):—

"(3) Where a person has signed and filed such an undertaking, he shall, as regards those shares, be in the same position as if

he had signed the memorandum for that number of shares.

(4) This section shall not apply to a company not having a share capital, to a private company, nor to a company which was a private company before becoming a public company, nor to a prospectus issued by or on behalf of a company after the expiration, of one year from the date on which the company was entitled to commence business."

Resolutions passed at adjourned meetings.

30. Where after the commencement of this Act a resolution is passed at an adjourned meeting of—

(*a*) a company;

(*b*) the holders of any class of shares in a company;

(*c*) the directors of a company;

(*d*) any creditors or contributories of a company;

the resolution shall for all purposes be treated as having been passed on the date on which it was in fact passed, and shall not be deemed to have been passed on any earlier date.

Amendment of s. 75 of principal Act.

31. The following shall be substituted for section seventy-five of the principal Act (which provides for the keeping of a register of the directors of a company):—

"(1) Every company shall keep at its registered office a register of its directors or managers containing with respect to each of them the following particulars, that is to say—

(*a*) in the case of an individual, his present christian name and surname, any former christian name or surname, his usual residential address, his nationality, and, if that nationality is not the nationality of origin, his nationality of origin, and his business occupation, if any, or, if he has no business occupation but holds any other directorship or directorships, particulars of that directorship or of some one of those directorships; and

(*b*) in the case of a corporation, its corporate name and registered or principal office.

(2) The company shall, within the periods respectively mentioned in this subsection, send to the registrar of companies a return in the prescribed form containing the particulars specified in the said register and a notification in the prescribed form of any change among its directors or in any of the particulars contained in the register.

For the purposes of this section, the period within which the said return is to be sent shall be a period of fourteen days from the appointment of the first directors of the company, and the period within which the said notification of a change is to be sent shall be fourteen days from the happening thereof.

(3) The register to be kept under this section shall during business hours (subject to such reasonable restrictions as the company may by its articles or in general meeting impose, so that not less than two hours in each day be allowed for inspection) be open to the inspection of any member of the company without charge and of any other person on payment of one shilling, or such less sum as the company may prescribe, for each inspection.

(4) If any inspection required under this section is refused or if default is made in compliance with the provisions of subsection (1) or subsection (2) of this section, the company shall be liable in respect of each offence to a fine not exceeding five pounds for every day during which the refusal or default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the refusal or default shall be liable to the like penalty, and the court may by order compel an immediate inspection of the register.

(5) In this section the expression "director" includes any person in accordance with whose directions or instructions the directors of the company are accustomed to act."

Provisions with respect to offers

32.—(1) Where a company allots or agrees to allot any shares in or debentures of the company with a

view to all or any of those shares or debentures being offered for sale to the public, any document by which the offer for sale to the public is made shall for all purposes be deemed to be a prospectus issued by the company, and all enactments and rules of law as to the contents of prospectuses and to liability in respect of statements in and omissions from prospectuses, or otherwise relating to prospectuses, shall, apply and have effect accordingly, as if the shares or debentures had been offered to the public for subscription and as if persons accepting the offer in respect of any shares or debentures were subscribers for those shares or debentures, but without prejudice to the liability, if any, of the persons by whom the offer is made, in respect of mis-statements contained in the document or otherwise in respect thereof. of shares or debentures for sale.

(2) For the purposes of this Act, it shall, unless the contrary is proved, be evidence that an allotment of, or an agreement to allot, shares or debentures was made with a view to the shares or debentures being offered for sale to the public if it is shown—

(*a*) that an offer of the shares or debentures or of any of them for sale to the public was made within six months after the allotment or agreement to allot; or

(*b*) that at the date when the offer was made the whole consideration to be received by the company in respect of the shares or debentures had not been so received.

(3) Section eighty of the principal Act as applied by this section shall have effect as though the persons making the offer were persons named in a prospectus as directors of a company, and section eighty-one of the principal Act as applied by this section shall have effect as if it required a prospectus to state in addition to the matters specified in that section—

(*a*) the net amount of the consideration received or to be received by the company in respect of the shares or debentures to which the offer relates; and

(*b*) the place and time at which the contract under which the said shares or debentures have been or are to be allotted may be inspected.

(4) Where a person making an offer to which this section relates is a company or a firm, it shall be sufficient if the document aforesaid is signed on behalf of the company or firm by two directors of the company or not less than half of the partners, as the case may be, and any such director or partner may sign by his agent authorised in writing.

Amendment of s. 81 of principal Act.

33.—(1) Section eighty-one of the principal Act (which prescribes the particulars which are to be stated in a prospectus) shall be amended as follows:—

(i) The following shall be substituted for paragraph (*n*) of subsection (1):—

"(*n*) if the prospectus invites the public to subscribe for shares in the company and the share capital of the company is divided into different classes of shares, the right of voting at meetings of the company conferred by, and the rights in respect of capital and dividends attached to, the several classes of shares respectively":

(ii) After paragraph (*n*) of subsection (1) there shall be inserted the following paragraphs:—

"(*o*) a report by the auditors of the company with respect to the profits of the company in respect of each of the three financial years immediately preceding the issue of the prospectus, and the rates of the dividends, if any, paid by the company in respect of each class of shares in the company in respect of each of the said three years, together with particulars of each such class of shares on which such dividends have been paid, and particulars of the cases in which no dividends have been paid in respect of any class of shares in respect of any of those years, and if no accounts have been made up in respect of any part of the period of three years ending on a date three months before the issue of the prospectus, a statement of that fact:

(*p*) if the proceeds, or any part of the proceeds, of the issue of the shares or debentures are or is to be applied directly or indi-

rectly in the purchase of any business, the contents of a report made by accountants who shall be named in the prospectus upon the profits of the business in respect of each of the three financial years immediately preceding the issue of the prospectus" :

(iii) The following shall be inserted at the end of subsection (1):—

"Provided that, in the case of a company which has been carrying on business, or of a business which has been carried on, for less than three years the prospectus shall state how long the business of the company, or the business to be acquired, as the case may be, has been carried on, and where the accounts of any such company or business have only been made up in respect of two years or one year, paragraphs (*o*) and (*p*) of this subsection shall have effect as if references to two years or one year, as the case may be, were substituted for references to three years" :

(iv) After subsection (5) there shall be inserted the following subsection :—

(5A) It shall not be lawful to issue any form of application for shares in or debentures of a company unless the form is issued with a prospectus which complies with the requirements of this section :

Provided that this subsection shall not apply if it is shown that the form of application was issued either—

(*a*) in connection with a bonâ fide invitation to a person to enter into an underwriting agreement with respect to the shares or debentures; or

(*b*) in relation to the shares in or debentures of a company where there is no offer to the public :

If any person acts in contravention of the provisions of this subsection, he shall be liable, without prejudice to any other liability, to a fine not exceeding five hundred pounds :

(v) Subsection (6) shall be amended as follows:—

(*a*) For the words "non-compliance with any," there shall be substituted the words "non-compliance with or contravention of "any";

(*b*) In paragraph (*b*), after the words "non-"compliance," there shall be inserted the words "or contravention";

(*c*) At the end of paragraph (*b*) there shall be inserted the following words: "or, if the "non-compliance or contravention was in "respect of matters which in the opinion "of the court dealing with the case were "immaterial or was otherwise such as ought, "in the opinion of that court, having regard "to all the circumstances of the case, reason-"ably to be excused":

(vi) The following shall be substituted for subsection (7):—

(7) This section shall not apply to the issue to existing members or debenture holders of a company of a prospectus or form of application relating to shares in or debentures of the company, whether an applicant for shares or debentures will or will not have the right to renounce in favour of other persons, but subject as aforesaid this section shall apply to a prospectus or a form of application, whether issued on or with reference to the formation of a company or subsequently.

(2) The expression "financial year" in paragraphs (*o*) and (*p*) directed by this section to be inserted in subsection (1) of the said section eighty-one means the year in respect of which the accounts of the company or of the business, as the case may be, are made up, and where by reason of any alteration of the date on which the financial year of the company or business terminates the accounts of the company or business have been made up for a period greater or less than a year, that greater or less period shall for the purpose of the said paragraphs be deemed to be a financial year.

Amendment of s. 81 (8) of principal Act.

34. Subsection (8) of section eighty-one of the principal Act shall have effect as if for the words " one year " there were substituted the words " two years."

Amendment as to minimum subscription.

35.—(1) The words " the minimum subscription " on which the directors may proceed to allotment and " in paragraph (*d*) of subsection (1) of section eighty-one of the principal Act (which prescribes the particulars which are required to be stated in a prospectus) shall cease to have effect, and the following new paragraph shall be inserted in the said subsection (1) after paragraph (*c*) :—

" (*cc*) where shares are offered to the public for subscription, particulars as to—

(A) the minimum amount which, in the opinion of the directors, must be raised by the issue of those shares in order to provide the sums (or if any part thereof is to be defrayed in any other manner the balance of the sums) required to be provided in respect of each of the following matters :—

(i) the purchase price of any property purchased or to be purchased which is to be defrayed in whole or in part out of the proceeds of the issue;

(ii) any preliminary expenses payable by the company, and any commission so payable to any person in consideration of his agreeing to subscribe for, or of his procuring or agreeing to procure subscriptions for, any shares in the company;

(iii) the repayment of any moneys borrowed by the company in respect of any of the foregoing matters;

(iv) working capital; and

(B) the amounts to be provided in respect of the matters aforesaid otherwise than out of the proceeds of the issue and the sources out of which those amounts are to be provided; and "

(2) The following shall be substituted for subsections (1) and (2) of section eighty-five of the principal Act (which prohibits an allotment of share capital in

certain cases unless certain conditions have been complied with):—

"(1) No allotment shall be made of any share capital of a company offered to the public for subscription unless the amount stated in the prospectus as the minimum amount which, in the opinion of the directors, must be raised by the issue of share capital in order to provide for the matters specified in paragraph (*cc*) of subsection (1) of section eighty-one of this Act has been subscribed, and the sum payable on application for the amount so stated has been paid to and received by the company.

For the purposes of this subsection, a sum shall be deemed to have been paid to and received by the company if a cheque for that sum has been received in good faith by the company and the directors of the company have no reason for suspecting that the cheque will not be paid.

(2) The amount so stated in the prospectus shall be reckoned exclusively of any amount payable otherwise than in cash and is in this Act referred to as 'the minimum subscription'."

(3) Subsection (7) of section eighty-five of the principal Act shall cease to have effect, and in paragraph (*a*) of subsection (1) of section eighty-seven of the said Act before the word "shares" there shall be inserted the words "in a case where any shares of "the company have been offered to the public for "subscription."

Obligation to file statement in lieu of prospectus.

36.—(1) A company having a share capital which does not issue a prospectus on or with reference to its formation, or which has issued such a prospectus but has not proceeded to allot any of the shares offered to the public for subscription, shall not allot any of its shares or debentures unless at least three days before the first allotment of either shares or debentures there has been filed with the registrar of companies a statement in lieu of prospectus signed by every person who is named therein as a director or a proposed director of the company or by his agent authorised in writing

in a form containing the particulars set out in Part I. of the First Schedule to this Act.

(2) This section shall not apply to a private company.

(3) If a company acts in contravention of this section, the company and every director of the company who knowingly authorises or permits the contravention shall be liable to a fine not exceeding one hundred pounds.

(4) Section eighty-six of the principal Act (which contains provisions as to allotments of shares in contravention of the provisions of section eighty-five of that Act) shall apply to an allotment of shares in contravention of this section as it applies to an allotment in contravention of the said section eighty-five.

Power to issue shares at a discount.

37.—(1) Subject as hereinafter provided, it shall be lawful for a company to issue shares in the company of a class already issued at a discount:

Provided that—

(*a*) the issue of the shares at a discount must be authorised by resolution passed in general meeting of the company, and must be sanctioned by the court;

(*b*) the resolution must specify the maximum rate of discount at which the shares are to be issued;

(*c*) not less than one year must at the date of the issue have elapsed since the date on which the company was entitled to commence business;

(*d*) the shares to be issued at a discount must be issued within one month after the date on which the issue is sanctioned by the court or within such extended time as the court may allow.

(2) Where a company has passed a resolution authorising the issue of shares at a discount, it may apply to the court for an order sanctioning the issue, and on any such application the court, if, having regard to all the circumstances of the case, it thinks proper so to do, may

make an order sanctioning the issue on such terms and conditions as it thinks fit.

(3) The summary required by section twenty-six of the principal Act, every prospectus relating to the issue of the shares and every balance sheet issued by the company subsequently to the issue of the shares must contain particulars of the discount allowed on the issue of the shares or of so much of that discount as has not been written off at the date of the making or issue of the document in question.

If a company makes default in complying with the requirements of this subsection, the company and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to a fine of five pounds for every day during which the default continues.

Amendment of s. 89 of principal Act.

38. Section eighty-nine of the principal Act shall be amended as follows:—

(*a*) There shall be inserted at the end of subsection (1) of section eighty-nine of the principal Act the words—

"(*c*) Not in any case in excess of ten per cent. of the price at which the shares are issued; and provided that the number of shares which persons have agreed for a commission to subscribe absolutely is disclosed in the manner provided in this subsection."

(*b*) In paragraph (*b*) of subsection (1) after the word "filed" there shall be inserted the words "before the payment of the commission";

(*c*) At the end of the section there shall be added the following new subsection:—

"(4) If default is made in complying with the provisions of this section relating to the filing with the registrar of the statement in the prescribed form, the company and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to a fine not exceeding twenty-five pounds."

Accounts.

39.—(1) Every company shall cause to be kept proper books of account with respect to—

(*a*) all sums of money received and expended by the company and the matters in respect of which the receipt and expenditure takes place;

(*b*) all sales and purchases of goods by the company;

(*c*) the assets and liabilities of the company.

(2) The books of account shall be kept at the registered office of the company or at such other place as the directors think fit, and shall at all times be open to inspection by the directors.

(3) The directors of every company shall at some date not later than eighteen months after the incorporation of the company and subsequently once at least in every calendar year lay before the company in general meeting a profit and loss account or, in the case of a company not trading for profit, an income and expenditure account for the period, in the case of the first account, since the incorporation of the company, and, in any other case, since the preceding account, made up to a date not earlier than the date of the meeting by more than nine months, or, in the case of a company carrying on business or having interests abroad, by more than twelve months:

Provided that the Board of Trade, if for any special reason they think fit so to do, may, in the case of any company, extend the period of eighteen months aforesaid, and in the case of any company and with respect to any year extend the periods of nine and twelve months aforesaid.

(4) The directors shall cause to be made out in every calendar year, and to be laid before the company in general meeting, a balance sheet as at the date to which the profit and loss account, or the income and expenditure account, as the case may be, is made up, and there shall be attached to every such balance sheet a report by the directors with respect to the state of the company's affairs, the amount, if any, which they recommend should be paid by way of dividend, and the amount, if any, which they propose to carry to the reserve fund, general reserve or reserve account shown specifically on the

balance sheet, or to a reserve fund, general reserve or reserve account to be shown specifically on a subsequent balance sheet.

(5) If any person being a director of a company—

(*a*) fails to take all reasonable steps to secure compliance by the company with the requirements of subsection (1) or subsection (2) of this section, or has by his own wilful act been the cause of any default by the company under either of the said subsections; or

(*b*) fails to take all reasonable steps to comply with the provisions of subsection (3) or subsection (4) of this section;

he shall, in respect of each offence, be liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding two hundred pounds:

Provided that a person shall not be sentenced to imprisonment for an offence under this section unless in the opinion of the court dealing with the case, the offence was committed wilfully.

(6) Section one hundred and thirteen of the principal Act (which relates to the powers and duties of auditors) shall be amended as follows:—

(*a*) In subsection (2) for the word "shareholders" there shall be substituted the word "members";

(*b*) For the word "shareholder" wherever it occurs in subsection (3) there shall be substituted the word "member";

(*c*) In subsection (3) after the word "furnished" there shall be inserted the words "within seven "days after he has made a request in that "behalf to the company," and at the end of the said subsection (3) there shall be added the words "and if the company makes default "in furnishing such a copy to any member "who demands it and tenders to the company "the amount of the proper charge therefor, "the company and every director, manager, "secretary or other officer of the company "who knowingly and wilfully authorises or

" permits the default shall be liable to a fine " not exceeding five pounds for every day " during which the default continues ";

(*d*) In subsection (3) the words " or there shall be " inserted at the foot of the balance sheet a " reference to the report " shall be omitted;

(*e*) Subsection (3) shall, so far as relates to companies other than private companies, have effect as if the following were substituted for the second paragraph thereof:—

" A copy of every balance sheet (including every document required by law to be annexed thereto) which is to be laid before the company in general meeting, together with a copy of the auditors' report, shall, not less than seven days before the date of the meeting, be sent to all persons entitled to receive notices of general meetings of the company, and if the company makes default in complying with the foregoing requirement, the company and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default, shall be liable to a fine not exceeding twenty pounds."

(*f*) In subsection (4) the word " either " and the words " or containing such reference to that " report as is required by this section " shall be omitted.

Form of balance sheet.

40.—(1) Every balance sheet of a company shall contain a summary of the authorised share capital and of the issued share capital of the company, its liabilities and its assets, together with such particulars as are necessary to disclose the general nature of the liabilities and the assets of the company and to distinguish between the amounts respectively of the fixed assets and of the floating assets, and shall state how the values of the fixed assets have been arrived at.

(2) There shall be stated under separate headings in the balance sheet, so far as they are not written off—

(*a*) the preliminary expenses of the company; and

(*b*) any expenses incurred in connection with any issue of share capital or debentures; and

(*c*) if it is shown as a separate item in or is otherwise ascertainable from the books of the company, or from any contract for the sale or purchase of any property to be acquired by the company, or from any documents in the possession of the company relating to the stamp duty payable in respect of any such contract or the conveyance of any such property, the amount of the goodwill and of any patents and trademarks as so shown or ascertained.

(3) Where any liability of the company is secured otherwise than by operation of law on any assets of the company, the balance sheet shall include a statement that that liability is so secured, but it shall not be necessary to specify in the balance sheet the assets on which the liability is secured.

(4) Where any of the assets of a company consist of shares in, or amounts owing (whether on account of any loan or otherwise) from a subsidiary company or subsidiary companies, the aggregate amount of those assets, distinguishing shares and indebtedness, shall be set out in the balance sheet of the first-mentioned company separately from all its other assets, and where a company is indebted (whether on account of any loan or otherwise) to a subsidiary company or subsidiary companies, the aggregate amount of that indebtedness shall be set out in the balance sheet of such company separately from all its other liabilities.

(5) Where a company (in this subsection referred to as "the holding company") holds shares either directly or through a nominee in a subsidiary company or in two or more subsidiary companies, there shall be annexed to the balance sheet of the holding company a statement, signed by the persons by whom in pursuance of section one hundred and thirteen of the principal Act the balance sheet is signed, stating how the profits and losses of the subsidiary company, or, where there are two or more subsidiary companies, the aggregate profits and losses of those companies, have (so far as they concern the holding company) been dealt with in, or for

the purposes of, the accounts of the holding company, and in particular how, and to what extent,—

(i) provision has been made for the losses of any subsidiary company either in the accounts of that company or of the holding company, or of both; and

(ii) losses of any subsidiary company have been taken into account by the directors of the holding company in arriving at the profits and losses of that company as disclosed in its accounts: And if in the case of a subsidiary company the report made by the auditors of the company under subsection (2) of section one hundred and thirteen of the principal Act on the balance sheet of the company does not state without qualification that the auditors have obtained all the information and explanations they have required and that the balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the company's affairs according to the best of their information and the explanations given to them and as shown by the books of the company, the statement which is to be annexed as aforesaid to the balance sheet of the holding company shall contain particulars of the manner in which the report is qualified:

Provided that it shall not be necessary to specify in any such statement the actual amount of the profits or losses of any subsidiary company, or the actual amount of any part of any such profits or losses which has been dealt with in any particular manner.

For the purposes of this subsection, the profits or losses of a subsidiary company mean the profits or losses shown in any accounts of the subsidiary company made up to a date within the period to which the accounts of the holding company relate, or, if there are no such accounts of the subsidiary company available at the time when the accounts of the holding company are made up, the profits or losses shown in the last previous accounts of the subsidiary company which became available within that period.

If for any reason the directors of the holding company are unable to obtain such information as is necessary for the preparation of the statement aforesaid, the directors who sign the balance sheet shall so report in writing and their report shall be annexed to the balance sheet in lieu of the statement.

(6) Where the assets of a company consist in whole or in part of shares in another company (whether held directly or through a nominee and whether that other company is a company within the meaning of the principal Act or not) and—

(i) the amount of the shares so held is at the time when the accounts of the holding company are made up more than fifty per cent. of the issued share capital of that other company or such as to entitle the company to more than fifty per cent. of the voting power in that other company; or

(ii) the company has power (not being power vested in it by virtue only of the provisions of a debenture trust deed or by virtue of shares issued to it for the purpose in pursuance of such provisions) directly or indirectly to appoint the majority of the directors or persons occupying the position of director, by whatever name called in that other company,

that other company shall be deemed to be a subsidiary company for the purposes of this section, and the expression "subsidiary company" in this section means a company in the case of which the conditions of this subsection are satisfied.

Where a company the ordinary business of which includes the lending of money holds shares in another company as security only, no account shall for the purpose of determining under this subsection whether that other company is a subsidiary company be taken of the shares so held.

Rights of members and debenture holders to receive copies of.

41.—(1) Any member of a company whether he is or is not entitled to have sent to him copies of the company's balance sheets and any holder of debentures of a company, shall be entitled to be furnished gratis on demand with a copy of the last balance sheet of the

company (including every document required by law to be annexed thereto), together with a copy of the report of the company's auditors on the balance sheet. balance sheets and reports of directors and auditors.

(2) If, where any person makes a demand for a document with which he is by virtue of this section entitled to be furnished, the company fails to comply with the demand within seven days after the making thereof, the company, and every director, manager, secretary and other officer of the company who is knowingly a party to the default, shall be liable to a fine not exceeding five pounds for every day during which the default continues unless it is proved that that person has already made a demand for and been furnished with a copy of the document.

(3) This section shall not apply to a private company.

42. Section ninety-two of the principal Act (which limits the time for the issue of certificates of shares, etc.) shall be amended as follows:— Amendment of s. 92 of principal Act.

(1) For the words "and within two months after the registration of a transfer of any such shares, debentures or debenture stock" there shall be substituted the words "and within two months after the date on which a transfer of any such shares, debentures or debenture stock (being a transfer duly stamped and otherwise valid, but not including such a transfer as the company is for any reason entitled to refuse to register and does not register) is lodged with the company";

(2) After subsection (1) there shall be inserted the following subsection:—

"(1A) If a company refuses to register a transfer of any shares, debentures or debenture stock, the company shall, within two months after the date on which the transfer was lodged with the company, send to the transferee notice of the refusal."

(3) After subsection (2) there shall be inserted the following new subsection:—

"(3) If any company on whom a notice has been served requiring the company to

make good any default in complying with the provisions of subsection (1) of this section fails to make good the default within ten days after the service of the notice, the court may, on the application of the person entitled to have the certificates or the debentures delivered to him, make an order directing the company and any officer of the company to make good the default within such time as may be specified in the order, and any such order may provide that all costs of and incidental to the application shall be borne by the company or by any officer of the company responsible for the default."

Amendments as to registration of mortgages and charges.

43.—(1) Section ninety-three of the principal Act (which provides for the registration of mortgages and charges created by companies registered in England) shall be amended as follows:—

(*a*) In subsection (1) after paragraph (*f*) there shall be inserted the following paragraphs:—

"(*g*) a mortgage or charge on calls made but not paid;

(*h*) a mortgage or charge on a ship or any share in a ship;

(*i*) a mortgage or charge on goodwill, on any patent or licence under a patent, on any trademark or on any copyright or licence under a copyright";

(*b*) in subsection (1) after proviso (ii) there shall be inserted the following new proviso:—

"(iiA) where a mortgage or charge comprises property situate in Scotland or Northern Ireland and registration is necessary to make the mortgage or charge valid or effectual according to the law of Scotland or Northern Ireland, as the case may be, the delivery to and the receipt by the registrar of a copy verified in the prescribed manner of the instrument by which the mortgage or charge is created or evidenced, together with a certificate in the prescribed form stating that the mortgage or charge was presented

for registration in Scotland or Northern Ireland, as the case may be, on the date on which it was so presented shall, for the purposes of this section, have the same effect as the delivery and receipt of the instrument itself; and"

(*c*) After subsection (1) there shall be inserted the following new subsection:—

"(1A) Where a company registered in England acquires any property which is subject to a mortgage or charge of any such kind as would, if it had been created by the company after the acquisition of the property, have been required to be registered under this section, the company shall cause the prescribed particulars of the mortgage or charge, together with a copy (certified in the prescribed manner to be a correct copy) of the instrument, if any, by which the mortgage or charge was created or is evidenced, to be delivered to the registrar of companies for registration in manner required by this Act within twenty-one days after the date on which the acquisition is completed, and if the company makes default in complying with this provision it shall be liable to a fine of fifty pounds in respect of each day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty":

Provided that, if the property is situate, and the mortgage or charge was created outside Great Britain, twenty-one days after the date on which the copy of the instrument could in due course of post, and if dispatched with due diligence have been received in the United Kingdom, shall be substituted for twenty-one days after the completion of the acquisition as the time within which the particulars and the copy of the instrument are to be delivered to the registrar.

(*d*) The said section shall extend to mortgages or charges on property in England created, and mortgages or charges on property in England acquired, after the commencement of this Act by a company incorporated outside England which has an established place of business in England.

(2) Paragraphs (*a*) and (*c*) of subsection (1) of this section shall respectively have effect only in relation to mortgages or charges created, or property acquired, after the commencement of this Act, but it shall be the duty of a company (including a company incorporated, whether under the principal Act or otherwise, outside England which has an established place of business in England) within six months after the commencement of this Act to send to the registrar of companies for registration the prescribed particulars of any mortgage or charge created by the company before the date of the commencement of this Act and remaining unsatisfied at that date, or of any mortgage or charge to which any property acquired by the company before the commencement of this Act is subject, which would, under the provisions of this section, have been required to be registered if it had been created or the property had been acquired after the commencement of this Act, and the registrar shall, on payment of the prescribed fee, enter those particulars on the register kept in pursuance of the said section ninety-three.

If the company fails to comply with the requirements of this subsection, the company and every director, manager, secretary or other officer of the company, or other person who is knowingly a party to the default, shall on conviction be liable to a fine not exceeding fifty pounds for every day during which the default continues, but the failure of the company shall not prejudice any rights which any person in whose favour the mortgage or charge was made may have thereunder.

Section ninety-six of the principal Act (which provides for the rectification of the register of mortgages) shall apply in the case of a mortgage or charge required to be registered by this subsection as it applies to a mortgage or charge required to be registered by section ninety-three of the principal Act.

(3) Section two hundred and twelve of the principal Act (which relates to the effect of a floating charge) shall have effect as though six months were therein substituted for three months.

Amendment of s. 95 of principal Act.

44. For section ninety-five of the principal Act (which relates to the filing of accounts of receivers and managers) there shall be substituted the following section :—

"(1) Every receiver or manager of the property of a company who has been appointed under the powers contained in any instrument shall, within one month or such longer period as the registrar of companies may allow after the expiration of the period of six months from the date of his appointment and of every subsequent period of six months and within one month after he ceases to act as receiver or manager, file with the registrar of companies an abstract in the prescribed form showing his receipts and his payments during that period of six months, or, where he ceases to act as aforesaid, during the period from the end of the period to which the last preceding abstract related up to the date of his so ceasing, and the aggregate amount of his receipts and of his payments during all preceding periods since his appointment, and shall also, on ceasing to act as receiver or manager, file with the registrar notice to that effect, and the registrar shall enter the notice in the register of mortgages and charges.

(2) Every receiver or manager who makes default in complying with the provisions of this section shall be liable to a fine not exceeding five pounds for every day during which the default continues."

Provisions as to receivers and managers.

45.—(1) If on an application made to the court by the liquidator of a company it appears to the court that any receiver or manager of the property of the company who has been appointed under the powers contained in any instrument has, after being required at any time by the liquidator so to do, failed to render proper accounts of his receipts and payments and to pay over to the liquidator, the amount properly payable to him, the court may make an order directing the receiver or

manager to make good the default within such time as may be specified in the order.

(2) The court may, on an application made to the court by the liquidator of a company, by order fix the amount to be paid by way of remuneration to any person who, under the powers contained in any instrument, has been appointed as receiver or manager of the property of the company, and may from time to time, on an application made either by the liquidator or by the receiver or manager, vary or amend any order so made.

Amendment of s. 102 of principal Act.

46. Section one hundred and two of the principal Act (which confers on debenture holders the right to inspect the register of debenture holders and of requiring copies of the trust deed) shall be amended as follows:—

(*a*) For the words "with the articles" there shall be substituted the words "with the provisions "contained in the articles or in the debentures "or, in the case of debenture stock, in the "stock certificates, or in the trust deed or other "document securing the debentures or deben- "ture stock," and for the words "specified in the articles" there shall be substituted the words "therein specified";

(*b*) At the end of subsection (3) there shall be inserted the words "and the court may by "order compel an immediate inspection of the "register or direct that the copies required "shall be sent to the persons requiring them."

Amendment of s. 104 of principal Act.

47.—(1) Section one hundred and four of the principal Act (which gives power to re-issue redeemed debentures in certain cases) shall have effect as though the following subsections were substituted for subsections (1) and (2) thereof:—

"(1) Where either before or after the passing of this Act a company has redeemed any debentures previously issued, the company, unless any provision to the contrary, whether express or implied, is contained in the articles or in any contract entered into by the company, or unless the company has, by passing a resolution to that effect or by some other act,

manifested its intention that the debentures shall be cancelled, shall have, and shall be deemed always to have had, power to re-issue the debentures, either by re-issuing the same debentures or by issuing other debentures in their place, and on such a re-issue the person entitled to the debentures shall have, and shall be deemed always to have had, the same priorities as if the debentures had never been redeemed:

(2) Where a company has power to re-issue debentures which have been redeemed, particulars with respect to the debentures which can be so re-issued shall be included in the balance sheet of the company."

(2) Subsection (5) of the said section one hundred and four from the words " or (*b*) any power " to the end thereof shall be repealed.

(3) Where any debentures which have been redeemed before the date of the commencement of this Act are re-issued subsequently to that date, the re-issue of the debentures shall not prejudice any right or priority which any person would, if this section had not passed, have had under or by virtue of any mortgage or charge created before the date of the commencement of this Act.

Amendments as to investigations of companies' affairs by inspectors.

48.—(1) Section one hundred and nine of the principal Act (which relates to the investigation of the affairs of companies by Board of Trade inspectors) shall be amended as follows:—

(*a*) In subsection (2) after the word " security " there shall be inserted the words " (to an amount not " exceeding one hundred pounds) ":

(*b*) The following subsection shall be substituted for subsection (5):—

" (5) If any officer or agent of the company refuses to produce to the inspectors any book or document which it is his duty under this section so to produce, or refuses to answer any question which is put to him by the inspectors with respect to the affairs of the company, the inspectors may certify the refusal under their hand to the court, and the court may thereupon enquire into the

case, and after hearing any witnesses who may be produced against or on behalf of the alleged offender and after hearing any statement which may be offered in defence, punish the offender in like manner as if he had been guilty of contempt of the court":

(*c*) Subsection (7) shall cease to have effect:

(*d* There shall be added to the section the following new subsections:—

"(7) If from the report it appears to the Board of Trade that any person has been guilty of any offence in relation to the company for which he is criminally liable and that the case is one in which the prosecution ought to be undertaken by the Director of Public Prosecutions, the Board shall refer the matter to him.

(8) If, where any matter is referred to the Director of Public Prosecutions under this section, he considers that the case is one in which a prosecution ought to be instituted and, further, that it is desirable in the public interest that the proceedings in the prosecution should be conducted by him, he shall institute proceedings accordingly, and it shall be the duty of all officers and agents of the company, past and present (other than the defendant in the proceedings), to give to him all assistance in connection with the prosecution which they are reasonably able to give.

For the purposes of this subsection, the expression "agents" in relation to a company shall be deemed to include the bankers and solicitors of the company and any persons employed by the company as auditors, whether those persons are or are not officers of the company.

(9) The expenses of and incidental to an investigation under this section (in this subsection referred to as "the expenses") shall be defrayed as follows:—

(*a*) Where as a result of the investigation a prosecution is instituted by the Director

of Public Prosecutions, the expenses shall be defrayed by the Board of Trade:

(*b*) In any other case the expenses shall be defrayed by the company unless the Board of Trade think proper to direct, as the Board are hereby authorised to do, that they shall either be paid by the applicants or in part by the company and in part by the applicants:

Provided that—

(i) if the company fails to pay the whole or any part of the sum which it is liable to pay under this subsection, the applicants shall make good the deficiency up to the amount by which the security given by them under this section exceeds the amount (if any) which they have under this subsection been directed by the Board to pay; and

(ii) any balance of the expenses not defrayed either by the company or the applicants shall be defrayed by the Board."

(2) Subsection (3) of section thirteen of the Economy (Miscellaneous Provisions) Act, 1926 (which provides for the issue out of the Bankruptcy and Companies Winding-up (Fees) Account of sums towards meeting the charges estimated by the Board of Trade in respect of salaries and expenses under the principal Act in relation to the winding-up of companies in England) shall have effect as if expenses incurred by the Board under the said section one hundred and nine were expenses incurred by the Board under the principal Act in relation to the winding-up of companies in England. 16 & 17 Geo. 5. c. 9.

(3) The following shall be substituted for subsection (3) of section one hundred and ten of the principal Act:—

"(3) If any officer or agent of the company refuses to produce to the inspectors any book or document which it is his duty under this section so to produce, or refuses to answer any question which is put to him by the inspectors

with respect to the affairs of the company, he shall be liable to be proceeded against in the same manner as if the inspectors had been inspectors appointed by the Board of Trade."

Amendment as to service of process.

49.—(1) Where a company registered in Scotland carries on business in England the process of any court in England may be served on the company by leaving it at or sending it by post to the principal place of business of the company in England addressed to the manager or other head officer in England of the company.

(2) Where process is served on a company under this section, the person issuing out the process shall send a copy thereof by post to the registered office of the company.

Power to acquire shares of shareholders dissenting from scheme or contract approved by majority.

50.—(1) Where a scheme or contract involving the transfer of shares or any class of shares in a company (in this section referred to as "the transferor company") to another company, whether a company within the meaning of the principal Act or not (in this section referred to as "the transferee company"), has within four months after the making of the offer in that behalf by the transferee company been approved by the holders of not less than nine-tenths in value of the shares affected, the transferee company may, at any time within two months after the expiration of the said four months, give notice in the prescribed manner to any dissenting shareholder that it desires to acquire his shares, and where such a notice is given the transferee company shall, unless on an application made by the dissenting shareholder within one month from the date on which the notice was given the court thinks fit to order otherwise, be entitled and bound to acquire those shares on the terms on which under the scheme or contract the shares of the approving shareholders are to be transferred to the transferee company:

Provided that, where any such scheme or contract has been so approved at any time before the commencement of this Act, the court may by order, on an application made to it by the transferee company within two months after the commencement of this Act, authorise notice to be given under this section at any time within fourteen days after the making of the order, and this section shall apply accordingly, except that the terms on which the shares of the dissenting shareholder are to

be acquired shall be such terms as the court may by the order direct instead of the terms provided by the scheme or contract.

(2) Where a notice has been given by the transferee company under this section and the court has not, on an application made by the dissenting shareholder, ordered to the contrary, the transferee company shall, on the expiration of one month from the date on which the notice has been given, or, if an application to the court by the dissenting shareholder is then pending, after that application has been disposed of, transmit a copy of the notice to the transferor company and pay or transfer to the transferor company the amount or other consideration representing the price payable by the transferee company for the shares which by virtue of this section that company is entitled to acquire, and the transferor company shall thereupon register the transferee company as the holder of those shares.

(3) Any sums received by the transferor company under this section shall be paid into a separate bank account, and any such sums and any other consideration so received shall be held by that company on trust for the several persons entitled to the shares in respect of which the said sums or other consideration were respectively received.

(4) In this section the expression "dissenting shareholder" includes a shareholder who has not assented to the scheme or contract and any shareholder who has failed or refused to transfer his shares to the transferee company in accordance with the scheme or contract.

Repeal of s. 119 of principal Act.

51. Section one hundred and nineteen of the principal Act (which makes provision with respect to arbitrations between companies and other persons) shall cease to have effect.

Enforcement of duty of company, receiver or liquidator to make returns.

52.—(1) If any company or any receiver of the property of a company or the liquidator of any company on whom a notice has been served requiring the company, the receiver or the liquidator, as the case may be, to make good any default within the meaning of this section fails to make good the default within fourteen days after the service of the notice, the court may, on an application made to the court by any member or

creditor of the company, or by the registrar of companies, make an order directing the company and any officer of the company or the receiver or liquidator, as the case may be, to make good the default within such time as may be specified in the order, and any such order may provide that all costs of and incidental to the application shall be borne by the company or by any officers of the company responsible for the default, or by the receiver or liquidator, as the case may be.

(2) Nothing in this section shall be taken to prejudice the operation of any enactments imposing penalties on a company or its officers or on receivers or liquidators in respect of any default.

(3) In this section the expression "default" means, in the case of a company, failure to comply with any provision of the principal Act which requires a company to file with or send to the registrar of companies any return, account, or other document or to give notice to him of any matter, and in the case of a receiver or liquidator, failure to file, deliver or make any return, account or other document, or to give any notice which he is by law required to file, deliver, make or give.

Extension of s. 120 of principal Act to certain re-organisations of share capital, &c.

53.—(1) The expression "arrangement" in section one hundred and twenty of the principal Act (which gives power to a company to make compromises and arrangements with its creditors and members) shall be construed as extending to a re-organisation of the share capital of the company by the consolidation of shares of different classes or by the division of shares into shares of different classes or by both those methods.

(2) An order made under subsection (2) of the said section one hundred and twenty shall have no effect until an office copy of the order has been filed with the registrar of companies, and a copy of every such order shall be annexed to every copy of the memorandum of the company issued after the order has been made, or, in the case of a company not having a memorandum, of every copy so issued of the instrument constituting or defining the constitution of the company.

If a company makes default in complying with the foregoing provision, it shall be liable to a fine not exceeding one pound for each copy in respect of which default is made, and every director, manager, secretary

or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(3) In the said subsection (2) the words "and voting" shall be inserted after the word "present."

(4) Section forty-five of the principal Act (which relates to re-organisation of share capital) shall cease to have effect.

Provisions for facilitating reconstruction and amalgamation of companies.

54.—(1) Where an application is made to the court under section one hundred and twenty of the principal Act for the sanctioning of a compromise or arrangement proposed between a company and any such persons as are mentioned in that section, and it is shown to the court that the compromise or arrangement has been proposed for the purposes of or in connection with a scheme for the reconstruction of any company or companies or amalgamation of any two or more companies, and that under the scheme the whole or any part of the undertaking or the property of any company concerned in the scheme (in this section referred to as "a transferor company") is to be transferred to another company (in this section referred to as "the transferee company"), the court may, either by the order sanctioning the compromise or arrangement or by any subsequent order, make provision for all or any of the following matters:—

(*a*) the transfer to the transferee company of the whole or any part of the undertaking and of the property or liabilities of any transferor company;

(*b*) the allotting or appropriation by the transferee company of any shares, debentures, policies, or other like interests in that company which under the compromise or arrangement are to be allotted or appropriated by that company to or for any person;

(*c*) the continuation by or against the transferee company of any legal proceedings pending by or against any transferor company;

(*d*) the dissolution, without winding-up, of any transferor company;

(*e*) the provision to be made for any persons, who within such time and in such manner as the

court direct, dissent from the compromise or arrangement;

(*f*) such incidental, consequential and supplemental matters as are necessary to secure that the reconstruction or amalgamation shall be fully and effectively carried out.

(2) Where an order under this section provides for the transfer of property or liabilities, that property shall by virtue of the order be transferred to and vest in, and those liabilities shall by virtue of the order be transferred to and become the liabilities of, the transferee company, and in the case of any property, if the order so directs, freed from any charge which is by virtue of the compromise or arrangement to cease to have effect.

(3) Where an order is made under this section, every company in relation to which the order is made shall cause an office copy thereof to be filed with the registrar of companies within seven days after the making of the order, and if a company makes default in complying with the foregoing provision it shall be liable to a fine not exceeding five pounds for every day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(4) In this section the expression "property" includes property, rights and powers of every description, and the expression "liabilities" includes duties.

(5) Notwithstanding the provisions of subsection (3) of the said section one hundred and twenty, the expression "company" in this section does not include any company other than a company within the meaning of the principal Act.

Amendment as to private companies.

55.—(1) If any company, being a private company, alters its articles in such manner that they no longer include the provisions which, under section one hundred and twenty-one of the principal Act, are required to be included in the articles of a company in order to constitute it a private company for the purposes of that Act, the company shall, as on the date of the alteration, cease to be a private company and shall, within a period of fourteen days after the said date, file with the

registrar of companies a prospectus or a statement in the form set out in Part II. of the First Schedule to this Act.

(2) If a company makes default in complying with the requirements of this section, it shall be liable to a fine of fifty pounds in respect of every day during which the default continues, and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

Jurisdiction to wind up companies in England.

56.—(1) The High Court shall have jurisdiction to wind up any company registered in England.

(2) In the case of a company whose registered office is situate within the jurisdiction of the Chancery Court of the County Palatine of Lancaster or the Chancery Court of the County Palatine of Durham, the palatine court shall have concurrent jurisdiction with the High Court to wind up the company.

(3) Where the amount of the share capital of a company paid up or credited as paid up does not exceed ten thousand pounds, the county court of the district in which the registered office of the company is situate shall, subject to the provisions of subsection (5) of section one hundred and thirty-one of the principal Act, have concurrent jurisdiction with the High Court to wind up the company.

(4) Where a company is formed for working mines within the stannaries and is not shown to be working mines beyond the limits of the stannaries or to be engaged in any other undertaking beyond those limits, or to have entered into a contract for such working or undertaking, the court exercising the stannaries jurisdiction shall, whatever may be the amount of the capital of the company and wherever the registered office of the company is situate, have concurrent jurisdiction with the High Court to wind up the company.

(5) For the purposes of this section the expression "registered office" means the place which has longest been the registered office of the company during the six months immediately preceding the presentation of the petition for winding-up.

Commencement of winding-up by the court.

57.—(1) Where before the presentation of a petition for the winding-up of a company by the court a resolution has been passed authorising the voluntary winding-up of the company, the winding-up of the company shall be deemed to have commenced at the time of the passing of the resolution, and unless the court, on proof of fraud or mistake, thinks fit otherwise to direct, all proceedings taken in the voluntary winding-up shall be deemed to have been validly taken.

(2) Section one hundred and ninety-eight of the principal Act shall cease to have effect.

Amendment of s. 144 of principal Act.

58. Section one hundred and forty-four of the principal Act (which relates to the power of the court to stay a winding-up) shall be amended as follows:—

(*a*) after the words "the application" there shall be inserted the words "of the liquidator or the official receiver or";

(*b*) on any application under the said section the court may, before making an order, require the official receiver to furnish to the court a report with respect to any facts or matters which are in his opinion relevant to the application.

Amendment of s. 146 of principal Act.

59. If in the case of the winding-up of any company by the court in England it appears to the court desirable, with a view to securing the more convenient and economical conduct of the winding-up, that some officer, other than the person who would by virtue of section one hundred and forty-six of the principal Act be the official receiver, should be the official receiver for the purposes of that winding-up, the court may appoint that other officer to act as official receiver in that winding-up, and the person so appointed shall be deemed to be the official receiver in that winding-up for all the purposes of the principal Act.

Amendment of s. 147 of principal Act.

60.—(1) Section one hundred and forty-seven of the principal Act (which relates to the submission to the official receiver of a statement of affairs) shall apply where a provisional liquidator has been appointed in like manner as it applies where a winding-up order has been made.

(2) The court may by order dispense with the requirements of the said section in any case where it considers such a course desirable.

(3) Subsection (2) of the said section shall have effect as if there were included among the persons who may be required to submit or verify the statement, any person who is, or within one year before the winding-up order or the order appointing the provisional liquidator, as the case may be, was, in the employment of the company and is in the opinion of the official receiver capable of giving the information required, and any person who is, or within the said year was, an officer of or in the employment of a company which is, or within the said year was, an officer of the company to which the statement relates.

Power to make order as to vesting of company's property.

61. Where a company is being wound up by the court, the court may, on the application of the liquidator, by order direct that all or any part of the property whatsoever belonging to the company or held by trustees on its behalf shall vest in the liquidator by his official name, and thereupon the property to which the order relates shall vest accordingly, and the liquidator may, after giving such indemnity, if any, as the court may direct, bring or defend in his official name any action or other legal proceeding which relates to that property or which it is necessary to bring or defend for the purpose of effectually winding-up the company and recovering its property.

Amendment of s. 174 of principal Act.

62. Section one hundred and seventy-four of the principal Act shall be amended as follows:—

In subsection (1) after the words "concerning the" there shall be inserted the words "promotion, formation."

Amendment of s. 175 of principal Act.

63.—(1) It shall be the duty of the official receiver to appear on the hearing of any application which in pursuance of the proviso to subsection (6) of section one hundred and seventy-five of the principal Act may be made by any person for the purpose of having it declared that he is exculpated from any charges against him, and to call the attention of the court to any matters which appear to him to be relevant.

(2) On the hearing of any such application, the official receiver may himself give evidence or call witnesses.

(3) The words "as to the conduct of the examination, but not as to costs" in subsection (9) of the said section shall cease to have effect.

Amendment of s. 185 of principal Act.

64. Section one hundred and eighty-five of the principal Act (which relates to notices of resolution to wind up voluntarily) shall be amended as follows:—

(*a*) after the word "has" there shall be inserted the words "passed a resolution requiring the "company to be wound up voluntarily or";

(*b*) after the words "it shall" there shall be inserted the words "within seven days after "the passing of the resolution";

(*c*) at the end of the section there shall be inserted the following new subsection:—

"(2) If a company makes default in complying with the provisions of this section, the company and every liquidator of the company and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to a fine of five pounds in respect of every day on which the default continues."

Amendment of s. 192 of principal Act.

65. Section one hundred and ninety-two of the principal Act (which gives power to the liquidator of a company to accept shares, &c., as consideration for the sale of the property of a company) shall be amended as follows:—

(1) In subsection (1) after the words "another company" there shall be inserted the words "whether a company within the meaning of this Act or not";

(2) In subsection (3) the words "at either of the "meetings held for passing and confirming "the same" shall cease to have effect and the word "passing" shall be substituted for the word "confirmation."

Amendment of s. 195 of principal Act.

66. Section one hundred and ninety-five of the principal Act (which relates to the final meeting and dissolution of a company) shall be amended as follows:—

(1) The following shall be substituted for subsection (3):—

"(3) Within one week after the meeting, the liquidator shall send to the registrar of companies a copy of the account, and shall make a return to him of the holding of the

meeting and of its date, and if the copy is not sent or the return is not made in accordance with this subsection the liquidator shall be liable to a fine not exceeding five pounds for every day during which the default continues.

"If a quorum is not present at the meeting, the liquidator shall, in lieu of the return hereinbefore mentioned make a return that the meeting was duly summoned and that no quorum was present thereat, and upon such a return being made the provisions of this subsection as to the making of the return shall be deemed to have been complied with."

(2) In subsection (4), for the words "the return "shall forthwith register it" there shall be substituted the words "the account and either "of the returns hereinbefore mentioned shall "forthwith register them."

Amendment as to voluntary winding-up in certain cases.

67.—(1) Subsections (2) to (9), both inclusive, of this section shall have effect in relation to every voluntary winding-up, unless at a meeting of the directors of the company held before the date on which the notices of the meeting at which the resolution for the winding-up of the company is to be proposed are sent out, the directors, or, in the case of a company having more than two directors, the majority of the directors of the company, have made a statutory declaration to the effect that they have made a full inquiry into the affairs of the company, and that having so done they have formed the opinion that the company will be able to pay its debts in full within a period not exceeding twelve months from the commencement of the liquidation, and unless before the said date the declaration so made has been filed with the registrar of companies.

(2) The company shall cause a meeting of the creditors of the company to be summoned for the day, or the day next following the day, on which there is to be held the meeting at which the resolution for winding-up the company is to be proposed, and shall cause the notices of the said meeting of creditors to be sent by post to the creditors simultaneously with the sending of the notices of the said meeting of the company.

The company shall cause notice of the meeting of the creditors to be advertised once in the Gazette and

once at least in two local newspapers circulating in the district where the registered office or principal place of business of the company is situate.

(3) The directors of the company shall—

(*a*) cause a full statement of the position of the company's affairs together with a list of the creditors of the company and the estimated amount of their claims to be laid before the meeting of creditors to be held as aforesaid; and

(*b*) appoint one of their number to preside at the said meeting.

(4) It shall be the duty of the director appointed to preside at the meeting of creditors to attend the meeting and preside thereat.

(5) The creditors and the company at their respective meetings to be held as aforesaid may nominate a person to be liquidator for the purpose of winding up the affairs and distributing the assets of the company, and if the creditors and the company nominate different persons, the person nominated by the creditors shall be liquidator, and if no person is nominated by the creditors the person, if any, nominated by the company shall be liquidator:

Provided that in the case of different persons being nominated any director, member, or creditor of the company may, within seven days after the date on which the nomination was made by the creditors, apply to the court for an order either directing that the person nominated as liquidator by the company shall be liquidator instead of or jointly with the person nominated by the creditors, or appointing some other person to be liquidator instead of the person appointed by the creditors.

(6) The creditors at the meeting to be held as aforesaid or at any subsequent meeting, may, if they think fit, appoint a committee of inspection consisting of not more than five persons, and if such a committee is appointed the company may, either at the meeting at which the resolution for winding-up the company is passed or at any time subsequently in general meeting, appoint such number of persons as they think fit to act as members of the committee not exceeding five in number:

Provided that the creditors may, if they think fit, resolve that all or any of the persons so appointed by the company ought not to be members of the committee of inspection, and, if the creditors so resolve, the persons mentioned in the resolution shall not, unless the court otherwise directs, be qualified to act as members of the committee, and on any application to the court under this provision the court may, if it thinks fit, appoint other persons to act as such members in place of the persons mentioned in the resolution.

Subject to the provisions of this subsection and to general rules, the provisions of section one hundred and sixty of the principal Act (except subsections (1) and (9)) shall apply with respect to a committee of inspection appointed under this section as they apply with respect to a committee of inspection appointed under that Act.

(7) If the meeting of the company at which the resolution for winding-up the company is to be proposed is adjourned and the resolution is passed at an adjourned meeting, any resolution passed at the meeting of the creditors held in pursuance of subsection (2) of this section shall have effect as if it had been passed immediately after the passing of the resolution for winding-up the company.

(8) In the case of every voluntary winding-up to which the provisions of this section apply, the provisions of the principal Act relating to voluntary winding-up shall have effect subject to the foregoing provisions of this section and to the following modifications:—

(*a*) paragraph (ii) of section one hundred and eighty-six of the principal Act so far as it gives power to appoint liquidators shall not apply, and the power under the said paragraph of fixing the remuneration of liquidators, and the power under paragraph (iii) of that section of sanctioning the continuance of the powers of the directors of the company, shall be exerciseable by the committee of inspection or, if there is no such committee, by the creditors instead of by the company in general meeting:

(*b*) a vacancy occurring in the office of liquidator shall be filled by the creditors instead of in

manner provided by section one hundred and eighty-nine of the principal Act:

(*c*) the powers of the liquidator under section one hundred and ninety-two and section two hundred and fourteen of the principal Act (which relate respectively to the power of the liquidator of a company to accept shares as consideration for the sale of the property of the company and to general schemes of liquidation) shall not be exercised except with the sanction either of the court or of the committee of inspection:

(*d*) subsection (2) of section one hundred and ninety-four and section one hundred and ninety-five of the principal Act shall have effect as though the references therein to general meetings of the company included references to meetings of the creditors:

(*e*) paragraph (*b*) of subsection (1) of section two hundred and twenty-two of the principal Act shall have effect as though for the words "as the company by extraordinary resolution directs" there were substituted the words "as the committee of inspection or, if there is no such committee, as the creditors of the company may direct."

(9) If default is made—

(*a*) by the company in complying with the requirements of subsection (2) of this section;

(*b*) by the directors of the company in complying with the requirements of subsection (3) of this section;

(*c*) by any director of the company in complying with the requirements of subsection (4) of this section;

the company, directors or director, as the case may be, shall be liable to a fine not exceeding one hundred pounds, and, in the case of default by the company, every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(10) Section one hundred and eighty-eight of the principal Act (which relates to the rights of the creditors of a company in a voluntary winding-up) and section

one hundred and ninety of the principal Act (which provides for the delegation of a company's authority to appoint liquidators) shall cease to have effect.

(11) Section two hundred and thirty-seven of the principal Act (which gives power to make general rules with respect to the winding-up of companies in England) shall extend so as to authorise the making of rules for carrying into effect the objects of this section.

Disclaimer of onerous property.

68.—(1) Where any part of the property of a company in liquidation consists of land of any tenure burdened with onerous covenants, of shares or stock in companies, of unprofitable contracts, or of any other property that is unsaleable, or not readily saleable, by reason of its binding the possessor thereof to the performance of any onerous act, or to the payment of any sum of money, the liquidator of the company, notwithstanding that he has endeavoured to sell or has taken possession of the property, or exercised any act of ownership in relation thereto, may, with the leave of the court and subject to the provisions of this section, by writing signed by him, at any time within twelve months after the commencement of the winding-up or such extended period as may be allowed by the court, disclaim the property:

Provided that, where any such property has not come to the knowledge of the liquidator within one month after the commencement of the winding-up, the power under this section of disclaiming the property may be exercised at any time within twelve months after he has become aware thereof or such extended period as may be allowed by the court.

(2) The disclaimer shall operate to determine, as from the date of disclaimer, the rights, interests, and liabilities of the company, and the property of the company, in or in respect of the property disclaimed, but shall not, except so far as is necessary for the purpose of releasing the company and the property of the company from liability, affect the rights or liabilities of any other person.

(3) The court, before or on granting leave to disclaim, may require such notices to be given to persons interested, and impose such terms as a condition of

granting leave, and make such other order in the matter as the court thinks just.

(4) The liquidator shall not be entitled to disclaim any property under this section in any case where an application in writing has been made to him by any persons interested in the property requiring him to decide whether he will or will not disclaim, and the liquidator has not, within a period of twenty-eight days after the receipt of the application or such further period as may be allowed by the court, given notice to the applicant that he intends to apply to the court for leave to disclaim, and, in the case of a contract, if the liquidator, after such an application as aforesaid, does not within the said period or further period, disclaim the contract, the company shall be deemed to have adopted it.

(5) The court may, on the application of any person who is, as against the liquidator, entitled to the benefit or subject to the burden of a contract made with the company, make an order rescinding the contract on such terms as to payment by or to either party of damages for the non-performance of the contract, or otherwise as the court thinks just, and any damages payable under the order to any such person may be proved by him as a debt in the winding-up.

(6) The court may, on an application by any person who either claims any interest in any disclaimed property or is under any liability not discharged by this Act or the principal Act in respect of any disclaimed property and on hearing any such persons as it thinks fit, make an order for the vesting of the property in or the delivery of the property to any persons entitled thereto, or to whom it may seem just that the property should be delivered by way of compensation for such liability as aforesaid, or a trustee for him, and on such terms as the court thinks just, and on any such vesting order being made, the property comprised therein shall vest accordingly in the person therein named in that behalf without any conveyance or assignment for the purpose :

Provided that, where the property disclaimed is of a leasehold nature, the court shall not make a vesting order in favour of any person claiming under the company, whether as under-lessee or as mortgagee

by demise, except upon the terms of making that person—

(*a*) subject to the same liabilities and obligations as those to which the company was subject under the lease in respect of the property at the commencement of the winding-up; or

(*b*) if the court thinks fit, subject only to the same liabilities and obligations as if the lease had been assigned to that person at that date;

and in either event (if the case so requires) as if the lease had comprised only the property comprised in the vesting order, and any mortgagee or under-lessee declining to accept a vesting order upon such terms shall be excluded from all interest in and security upon the property, and, if there is no person claiming under the company who is willing to accept an order upon such terms, the court shall have power to vest the estate and interest of the company in the property in any person liable either personally or in a representative character, and either alone or jointly with the company to perform the lessee's covenants in the lease, freed and discharged from all estates, incumbrances and interests created therein by the company.

(7) Any person injured by the operation of a disclaimer under this section shall be deemed to be a creditor of the company to the amount of the injury, and may accordingly prove the amount as a debt in the winding-up.

Restriction of rights of creditor in execution or attachment.

69.—(1) Where a creditor has issued execution against the goods or lands of a company or has attached any debt due to the company, and the company is subsequently wound up, he shall not be entitled to retain the benefit of the execution or attachment against the liquidator in the winding-up of the company unless he has completed the execution or attachment before the commencement of the winding-up:

Provided that—

(*a*) where any creditor has had notice of a meeting having been called at which there is to be proposed a resolution under section one hundred and eighty-two of the principal Act to wind up the company voluntarily, the date on which the creditor so had notice

shall for the purposes of the foregoing provision be substituted for the date of the commencement of the winding-up; and

(*b*) a person who purchases in good faith under a sale by the sheriff any goods of a company on which an execution has been levied shall in all cases acquire a good title to them against the liquidator.

(2) For the purposes of this section, an execution against goods shall be taken to be completed by seizure and sale, and an attachment of a debt shall be deemed to be completed by receipt of the debt, and an execution against land shall be deemed to be completed by seizure and, in the case of an equitable interest, by the appointment of a receiver.

(3) In this section and the next following section of this Act the expression "goods" includes all chattels personal, and the expression "sheriff" includes any officer charged with the execution of a writ or other process.

Duties of sheriff as to goods taken in execution.

70.—(1) Where any goods of a company are taken in execution and before the sale thereof or the completion of the execution by the receipt or recovery of the full amount of the levy, notice is served on the sheriff that a provisional liquidator has been appointed or that a winding-up order has been made or that a resolution has been passed under section one hundred and eighty-two of the principal Act, authorising the company to be wound up voluntarily, the sheriff shall, on being so required, deliver the goods and any money seized or received in part satisfaction of the execution to the liquidator, but the costs of the execution shall be a first charge on the goods or money so delivered, and the liquidator may sell the goods, or a sufficient part thereof, for the purpose of satisfying that charge.

(2) Where under an execution in respect of a judgment for a sum exceeding twenty pounds the goods of a company are sold or money is paid in order to avoid sale, the sheriff shall deduct the costs of the execution from the proceeds of the sale or the money paid and retain the balance for fourteen days, and if within that time notice is served on him of a petition for the winding-up of the company having been presented or

of a meeting having been called at which there is to be proposed a resolution for the voluntary winding-up of the company and an order is made or a resolution is passed, as the case may be, for the winding-up of the company, the sheriff shall pay the balance to the liquidator, who shall be entitled to retain it as against the execution creditor.

Property of dissolved company to be bona vacantia.

71. Where a company is dissolved, all property and rights whatsoever vested in or held on trust for the company immediately before its dissolution (including leasehold property but not including property held by the company on trust for any other person) shall, subject and without prejudice to any order which may at any time be made by the court under section two hundred and twenty-three or under subsection (6) of section two hundred and forty-two of the principal Act, be deemed to be bona vacantia and shall accordingly belong to the Crown, or to the Duchy of Lancaster or to the Duke of Cornwall for the time being, as the case may be, and shall vest and may be dealt with in the same manner as other bona vacantia accruing to the Crown, to the Duchy of Lancaster or to the Duke of Cornwall.

Frauds by officers of companies which have gone into liquidation.

72. If any person, being at the time of the commission of the alleged offence an officer of a company which is subsequently ordered to be wound up by the court or subsequently passes a resolution under section one hundred and eighty-two of the principal Act authorising the company to be wound up voluntarily—

(*a*) has by false pretences or by means of any other fraud induced any person to give credit to the company;

(*b*) with intent to defraud creditors of the company, has made or caused to be made any gift or transfer of or charge on, or has caused or connived at the levying of any execution against the property of the company;

(*c*) with intent to defraud creditors of the company, has concealed or removed any part of the property of the company since or within two months before the date of any unsatisfied judgment or order for payment of money obtained against the company;

he shall be guilty of a misdemeanour and shall be liable on conviction on indictment to imprisonment for a term

not exceeding two years, or on summary conviction to imprisonment for a term not exceeding twelve months.

Offences by officers of companies in liquidation.

73.—(1) If any person, being a past or present officer of a company which at the time of the commission of the offence is being wound up, whether by the court or voluntarily, or is subsequently ordered to be wound up by the court or passes a resolution under section one hundred and eighty-two of the principal Act authorising the company to be wound up voluntarily—

(*a*) does not to the best of his knowledge and belief fully and truly discover to the liquidator all the property, real and personal, of the company, and how and to whom and for what consideration and when the company disposed of any part thereof, except such part as has been disposed of in the ordinary way of the business of the company; or

(*b*) does not deliver up to the liquidator, or as he directs, all such part of the real and personal property of the company as is in his custody or under his control, and which he is required by law to deliver up; or

(*c*) does not deliver up to the liquidator, or as he directs, all books, documents, papers, and writings in his custody or under his control belonging to the company and which he is required by law to deliver up; or

(*d*) within twelve months next before the commencement of the winding up or at any time thereafter conceals any part of the property of the company to the value of ten pounds or upwards, or conceals any debt due to or from the company; or

(*e*) within twelve months next before the commencement of the winding-up or at any time thereafter fraudulently removes any part of the property of the company to the value of ten pounds or upwards; or

(*f*) makes any material omission in any statement relating to the affairs of the company; or

(*g*) knowing or believing that a false debt has been proved by any person under the winding-up,

fails for the period of a month to inform the liquidator thereof; or

(*h*) after the commencement of the winding-up prevents the production of any book, document, paper, or writing affecting or relating to the property or affairs of the company; or

(*i*) within twelve months next before the commencement of the winding-up or at any time thereafter, conceals, destroys, mutilates, or falsifies, or is privy to the concealment, destruction, mutilation, or falsification of, any book or document affecting or relating to the property or affairs of the company; or

(*j*) within twelve months next before the commencement of the winding-up or at any time thereafter makes or is privy to the making of any false entry in any book or document affecting or relating to the property or affairs of the company; or

(*k*) within twelve months next before the commencement of the winding-up or at any time thereafter fraudulently parts with, alters, or makes any omission in, or is privy to the fraudulent parting with, altering, or making any omission in, any document affecting or relating to the property or affairs of the company; or

(*l*) after the commencement of the winding-up or at any meeting of the creditors of the company within twelve months next before the commencement of the winding-up attempts to account for any part of the property of the company by fictitious losses or expenses; or

(*m*) has within twelve months next before the commencement of the winding-up or at any time thereafter, by any false representation or other fraud, obtained any property for or on behalf of the company on credit which the company does not subsequently pay for; or

(*n*) within twelve months next before the commencement of the winding-up or at any time thereafter, under the false pretence that the company is carrying on its business, obtains on

credit, for or on behalf of the company, any property which the company does not subsequently pay for; or

(*o*) within twelve months next before the commencement of the winding-up or at any time thereafter pawns, pledges, or disposes of any property of the company which has been obtained on credit and has not been paid for, unless such pawning, pledging, or disposing is in the ordinary way of the business of the company; or

(*p*) is guilty of any false representation or other fraud for the purpose of obtaining the consent of the creditors of the company or any of them to an agreement with reference to the affairs of the company or to the winding-up;

he shall be guilty of a misdemeanour and shall, in the case of the offences mentioned respectively in paragraphs (*m*), (*n*) and (*o*) of this subsection, be liable on conviction on indictment to penal servitude for a term not exceeding five years, or on summary conviction to imprisonment for a term not exceeding twelve months, and in the case of any other offence shall be liable on conviction on indictment to imprisonment for a term not exceeding two years, or on summary conviction to imprisonment for a term not exceeding twelve months:

Provided that it shall be a good defence to a charge under any of paragraphs (*a*), (*b*), (*c*), (*d*), (*f*), (*n*) and (*o*), if the accused proves that he had no intent to defraud, and to a charge under any of paragraphs (*h*), (*i*) and (*j*), if he proves that he had no intent to conceal the state of affairs of the company or to defeat the law.

(2) Where any person pawns, pledges or disposes of any property in circumstances which amount to a misdemeanour under paragraph (*o*) of subsection (1) of this section, every person who takes in pawn or pledge or otherwise receives the property knowing it to be pawned, pledged, or disposed of in such circumstances as aforesaid shall be guilty of a misdemeanour, and on conviction thereof liable to be punished in the same way as if he had received the property knowing it to have been obtained in circumstances amounting to a misdemeanour.

(3) For the purposes of this section, the expression "officer" shall include any person occupying the position of a director or in accordance with whose directions or instructions the directors of a company have been accustomed to act.

Liability where proper accounts not kept.

74.—(1) If in the case of any company which has gone into liquidation it is shown that proper books of account were not kept by the company throughout the period of two years immediately preceding the commencement of the winding-up, every director or other officer of the company who was knowingly a party to or connived at the default of the company shall, unless he shows that he acted honestly or that in the circumstances in which the business of the company was carried on the default was excusable, be liable on conviction on indictment to imprisonment for a term not exceeding one year, or on summary conviction to imprisonment for a term not exceeding six months.

(2) For the purposes of this section, proper books of account shall be deemed not to have been kept in the case of any company if there have not been kept such books or accounts as are necessary to exhibit and explain the transactions and financial position of the trade or business of the company, including books containing entries from day to day in sufficient detail of all cash received and cash paid, and, where the trade or business has involved dealings in goods, statements of the annual stocktakings and (except in the case of goods sold by way of ordinary retail trade) of all goods sold and purchased, showing the goods and the buyers and sellers thereof in sufficient detail to enable those goods and those buyers and sellers to be identified.

Provisions with respect to fraudulent trading.

75.—(1) If in the course of a winding-up it appears that any business of the company has been carried on with intent to defraud creditors of the company or creditors of any other person or for any fraudulent purpose, the court, on the application of the official receiver or the liquidator, or any creditor or contributory of the company, may, if it thinks proper so to do, declare that any of the directors, whether past or present, of the company who were knowingly parties to the carrying on of the business in manner aforesaid shall be personally responsible, without any limitation of

liability, for all or any of the debts or other liabilities of the company as the court may direct.

(2) Where the court makes any such declaration, it may give such further directions as it thinks proper for the purpose of giving effect to that declaration, and in particular may make provision for making the liability of any such director under the declaration a charge on any debt or obligation due from the company to him, or on any mortgage or charge or any interest in any mortgage or charge on any assets of the company held by or vested in him, or any company or person on his behalf, or any person claiming as assignee from or through the director, company or person, other than an assignee for valuable consideration (not including consideration by way of marriage) given in good faith and without notice of any of the matters on the ground of which the declaration is made, and may from time to time make such further order as may be necessary for the purpose of enforcing any charge imposed under this subsection.

For the purpose of the foregoing provision the expression "assignee" includes any person to whom or in whose favour by the directions of the director the debt, obligation, mortgage or charge was created issued or transferred or the interest created.

(3) Where any business of a company is carried on with such intent or for such purpose as is mentioned in subsection (1) of this section, every director of the company who was knowingly a party to the carrying on of the business in manner aforesaid, shall be liable on conviction on indictment to imprisonment for a term not exceeding one year.

(4) The court may, in the case of any person in respect of whom a declaration has been made under the foregoing provisions of this section or who has been convicted of an offence under the foregoing provisions of this section, order that that person shall not, without the leave of the court, be a director of or in any way, whether directly or indirectly, be concerned in or take part in the management of a company for such period, not exceeding five years, from the date of the declaration or of the conviction, as the case may be, as may be specified in the order, and if any person acts in contravention of an order made under this subsection he

shall, in respect of each offence, be liable on conviction on indictment to imprisonment for a term not exceeding two years, or on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding five hundred pounds, or to both such imprisonment and fine.

In this subsection the expression "the court" in relation to the making of an order, means the court by which the declaration was made or the court before which the person was convicted, as the case may be, and in relation to the granting of leave means any court having jurisdiction to wind up the company.

(5) For the purposes of this section, the expression "director" shall include any person who occupies the position of a director or in accordance with whose directions or instructions the directors of a company have been accustomed to act.

(6) The provisions of this section shall have effect notwithstanding that the person concerned may be criminally liable in respect of the matters on the ground of which the declaration is to be made, and where the declaration under subsection (1) of this section is made in the case of a winding-up in England, the declaration shall be deemed to be a final judgment within the meaning of paragraph (*g*) of subsection (1) of section one of the Bankruptcy Act, 1914. 4 & 5 Geo. 5. c. 59.

(7) It shall be the duty of the official receiver or of the liquidator to appear on the hearing of an application for leave under subsection (4) of this section, and on the hearing of an application under that subsection or under subsection (1) of this section the official receiver or the liquidator, as the case may be, may himself give evidence or call witnesses.

Amendment of s. 148 of principal Act. [R. 62, II.]

76.—(1) If, where the court in England has made a winding-up order in respect of any company, the official receiver, in pursuance of subsection (2) of section one hundred and forty-eight of the principal Act, reports that, in his opinion, a fraud has been committed by any person in the promotion or formation of the company or by any director or other officer of the company in relation thereto since its formation, the court may, on the application of the official receiver, make an order under subsection (4) of the last preceding section of this Act

as though the person by whom the fraud is alleged in the report to have been made were a person in respect of whom a declaration has been made under subsection (1) of that section.

(2) The official receiver shall, where he intends to make an application under this section, give not less than ten days' notice of his intention to the person charged with the fraud, and on the hearing of the application that person may appear and himself give evidence or call witnesses.

(3) It shall be the duty of the official receiver to appear on the hearing of any such application and to call the attention of the court to any matters which appear to him to be relevant, and the official receiver may on the hearing himself give evidence or call witnesses.

Prosecution of delinquent directors.

77.—(1) If it appears to the court in the course of a winding-up by, or subject to the supervision of, the court that any past or present director, manager or other officer, or any member, of the company has been guilty of any offence in relation to the company for which he is criminally liable, the court may, either on the application of any person interested in the winding-up or of its own motion, direct the liquidator either himself to prosecute the offender or to refer the matter to the Director of Public Prosecutions.

(2) If it appears to the liquidator in the course of a voluntary winding-up that any past or present director, manager or other officer, or any member, of the company has been guilty of any offence in relation to the company for which he is criminally liable, he shall forthwith report the matter to the Director of Public Prosecutions and shall furnish to the Director such information and give to him such access to and facilities for inspecting and taking copies of any documents (being information or documents in the possession or under the control of the liquidator and relating to the matter in question) as the Director may require.

Where any such report is made to the Director of Public Prosecutions he may, if he thinks fit, refer the matter to the Board of Trade for further enquiry, and the Board shall thereupon investigate the matter and may if they think it expedient, apply to the court for an order conferring on the Board or any person designated by the Board for the purpose, with respect to

the company concerned all such powers of investigating the affairs of the company as are provided by the principal Act in the case of a winding-up by the court.

If on any report to the Director of Public Prosecutions under this subsection it appears to him that the case is not one in which proceedings ought to be taken by him, he shall inform the liquidator accordingly, and thereupon, subject to the previous sanction of the court, the liquidator may himself take proceedings against the offender.

(3) If it appears to the court in the course of a voluntary winding-up that any past or present director, manager or other officer, or any member, of the company has been guilty as aforesaid and that no report with respect to the matter has been made by the liquidator to the Director of Public Prosecutions under the last preceding subsection, the court may, on the application of any person interested in the winding-up or of its own motion, direct the liquidator to make such a report, and on a report being made accordingly the provisions of this section shall have effect as though the report had been made in pursuance of the provisions of the last preceding subsection.

(4) If, where any matter is reported or referred to the Director of Public Prosecutions under this section, he considers that the case is one in which a prosecution ought to be instituted and, further, that it is desirable in the public interest that the proceedings in the prosecution should be conducted by him, he shall institute proceedings accordingly, and it shall be the duty of the liquidator and of every officer and agent of the company, past and present (other than the defendant in the proceedings) to give to him all assistance in connection with the prosecution which he is reasonably able to give.

If any person fails or neglects to give assistance in manner required by this subsection, the court may, on the application of the Director of Public Prosecutions, direct that person to comply with the requirements of this subsection, and where any such application is made with respect to a liquidator the court may, unless it appears that the failure or neglect to comply was due to the liquidator not having in his hands sufficient assets of the company to enable him so to do, direct that the

costs of the application shall be borne by the liquidator personally.

For the purposes of this subsection, the expression "agent" in relation to a company shall be deemed to include any banker or solicitor of the company and any person employed by the company as auditor, whether that person is or is not an officer of the company.

(5) The Board of Trade, with the consent of the Treasury, may direct that the whole or any part of any costs and expenses properly incurred by the liquidator in proceedings duly brought by him under this section shall be defrayed as expenses incurred by the Board under the principal Act in relation to the winding-up of companies in England, and subsection (3) of section thirteen of the Economy (Miscellaneous Provisions) Act, 1926, shall apply accordingly.

Subject to any direction under this subsection and to any mortgages or charges on the assets of the company and any debts to which priority is given by section two hundred and nine of the principal Act, all such costs and expenses as aforesaid shall be payable out of those assets in priority to all other liabilities payable thereout.

Provisions as to liability of directors, &c.

78.—(1) Subject as hereinafter provided, any provision, whether contained in the articles of a company or in any contract with a company or otherwise, for exempting any director, manager or other officer of the company from, or indemnifying him against, any liability which by virtue of any rule of law would otherwise attach to him in respect of any negligence, default, breach of duty or breach of trust of which he may be guilty in relation to the company shall be void:

Provided that—

(*a*) in relation to any such provision which is in force at the date of the commencement of this Act, this subsection shall have effect only on the expiration of a period of six months from that date; and

(*b*) nothing in this subsection shall operate to deprive any person of any exemption or right to be indemnified in respect of anything done or omitted to be done by him while any such provision was in force; and

(*c*) notwithstanding anything in this subsection, a company may, in pursuance of any such provision as aforesaid, indemnify any director, manager or other officer of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in connection with any application under section two hundred and seventy-nine of the principal Act or under this section in which relief is granted to him by the court.

(2) Section two hundred and seventy-nine of the principal Act shall apply to the managers and officers of a company as it applies to the directors of a company, and shall have effect as though for the words "negligence or breach of trust wherever they occur" there were substituted the words "negligence, default, breach of duty or breach of trust," and the court in determining in pursuance of that section whether any person ought fairly to be excused for any negligence, default, breach of duty, or breach of trust shall take into consideration all the circumstances of the case, including those connected with his appointment.

(3) Where any case to which the said section two hundred and seventy-nine applies is being tried by a judge with a jury, the judge, after hearing the evidence, may, if he is satisfied that the defendant ought in pursuance of the said section to be relieved either in whole or in part from the liability sought to be enforced against him, withdraw the case in whole or in part from the jury and forthwith direct judgment to be entered for the defendant on such terms as to costs or otherwise as the judge may think proper.

(4) Where any person being a director, manager or officer of a company has reason to apprehend that any claim will or might be made against him in respect of any negligence, default, breach of duty or breach of trust, he may apply to the court for relief, and the court on any such application shall have the same power to relieve him as under section two hundred and seventy-nine of the principal Act it would have had if it had been a court before which proceedings against that person for negligence, default, breach of duty or breach of trust had been brought.

Accounts to contain particulars as to loans to directors, &c.

79.—(1) The accounts which in pursuance of this Act are annually to be laid before every company in general meeting shall contain particulars showing—

(*a*) the amount of any loans which during the period to which the accounts relate have been made either by the company or by any other person under a guarantee from or on a security provided by the company to any director or officer of the company, including any such loans which were repaid during the said period; and

(*b*) the amount of any loans made in manner aforesaid to any director or officer at any time before the period aforesaid and outstanding at the expiration thereof:

Provided that the foregoing provisions shall not apply—

(i) in the case of a company the ordinary business of which includes the lending of money, to a loan made by the company in the ordinary course of its business; or

(ii) to a loan made by the company to any employee of the company if the loan does not exceed two thousand pounds and is certified by the directors of the company to have been made in accordance with any practice adopted or about to be adopted by the company with respect to loans to its employees:

(*c*) the total of the amount paid to the directors as remuneration for their services, inclusive of all fees, percentages, or other emoluments, paid to or receivable by them by or from the company or by or from any subsidiary company:

Provided that this provision shall not apply in relation to a managing director of the company, and in the case of any other director who holds any salaried employment or office in the company there shall not be required to be included in the said total amount any sums paid to him except sums paid by way of directors' fees.

(2) If in the case of any such accounts as aforesaid the requirements of this section are not complied with,

it shall be the duty of the auditors of the company by whom the accounts are examined to include in their report on the balance sheet of the company (so far as they are reasonably able to do so) a statement giving the required particulars.

Statement as to remuneration of directors to be furnished to shareholders.

80.—(1) Subject as hereinafter provided, the directors of a company shall, on a demand in that behalf made to them in writing by members of the company entitled to not less than one-fourth of the aggregate number of votes to which all the members of the company are together entitled, furnish to all the members of the company within a period of one month from the receipt of the demand a statement, certified as correct, or with such qualifications as may be necessary, by the auditors of the company, showing as respects each of the last three preceding years in respect of which the accounts of the company have been made up the aggregate amount received in that year by way of remuneration or other emoluments by persons being directors of the company, whether as such directors or otherwise in connection with the management of the affairs of the company, and there shall in respect of any such director who is a director of any other company which is in relation to the first-mentioned company a subsidiary company within the meaning of section forty of this Act, or by virtue of the nomination, whether direct or indirect, of the company a director of any other company be included in the said aggregate amount any remuneration or other emoluments received by him for his own use whether as a director of, or otherwise in connection with the management of the affairs of that other company:

Provided always that—

(*a*) a demand for a statement under this section shall be of no effect if the company within one month after the date on which the demand is made resolve that the statement shall not be furnished; and

(*b*) it shall be sufficient to state the total aggregate of all sums paid to or other emoluments received by all the directors in each year without specifying the amount received by any individual.

(2) In computing for the purpose of this section the amount of any remuneration or emoluments received by any director, the amount actually received by him shall, if the company has paid on his behalf any sum chargeable by way of income tax (including super-tax) in respect of the remuneration or emoluments, be increased by the amount of the sum so paid.

(3) If any director fails to comply with the requirements of this section, he shall be liable to a fine not exceeding fifty pounds.

(4) In this section and in the last preceding section of this Act, the expression "emoluments" includes fees, percentages and other payments made or consideration given directly or indirectly to a director as such and the money value of any allowances or perquisites belonging to his office.

Disclosure by directors of interest in contracts.

81.—(1) Subject to the provisions of this section, it shall be the duty of any director of a company who is in any way, whether directly or indirectly, interested in a contract or proposed contract with the company to declare the nature of his interest at a meeting of the directors of the company.

(2) In the case of a proposed contract the declaration required by this section to be made by a director shall be made at the meeting of the directors at which the question of entering into the contract is first taken into consideration, or if the director was not at the date of that meeting interested in the proposed contract, at the next meeting of the directors held after he became so interested, and in a case where the director becomes interested in a contract after it is made, the said declaration shall be made at the first meeting of the directors held after the director becomes so interested.

(3) For the purpose of this section, a general notice given to the directors of a company by any director to the effect that he is a member of a specified company or firm and is to be regarded as interested in any contract which may, after the date of the notice, be made with that company or firm shall be deemed to be a sufficient declaration of interest in relation to any contract so made.

(4) Any director who fails to comply with the provisions of this section shall be liable to a fine not exceeding one hundred pounds.

(5) Nothing in this section shall be taken to prejudice the operation of any rule of law restricting directors of a company from having any interest in contracts with the company.

Declaration of law as to payments received by directors for loss of office or on retirement.

82.—(1) It is hereby declared that it is not lawful in connection with the transfer of the whole or any part of the undertaking or property of a company for any payment to be made to any director of the company by way of compensation for loss of office or as consideration for or in connection with his retirement from office unless particulars with respect to the proposed payment, including the amount thereof, have been disclosed to the members of the company and the proposal approved by the company, and where any payment which is hereby declared to be illegal is made to a director of the company the amount received shall be deemed to have been received by him in trust for the company.

(2) Where any payment is to be made as aforesaid to any director of a company in connection with the transfer to any persons, as a result of an offer made to the general body of shareholders, of all or any of the shares in the company, it shall be the duty of that director to take all reasonable steps to secure that particulars with respect to the proposed payment, including the amount thereof, shall be included in or sent with any notice of the offer made for their shares which is given to any members of the company.

(3) If any such director fails to take reasonable steps as aforesaid, or if any person who has been properly required by any such director to include the said particulars in or send them with any such notice fails so to do, he shall be liable to a fine not exceeding twenty-five pounds, and if the requirements of the last foregoing subsection are not complied with in relation to any such payment, any sum received by the director on account of the payment shall be deemed to have been received by him in trust for any persons who have sold their shares as a result of the offer made.

(4) If in connection with any such transfer as aforesaid the price to be paid to any director of the company whose office is to be abolished or who is to retire from office for any shares in a company held by him is in excess of the price which could at the time have been obtained by other holders of the like shares or any valuable consideration is given to any such director, the excess or the money value of the consideration, as the case may be, shall, for the purposes of this section, be deemed to have been a payment made to him by way of compensation for loss of office or as consideration for or in connection with his retirement from office.

(5) Nothing in this section shall be taken to prejudice the operation of any rule of law requiring disclosure to be made with respect to any such payments as are mentioned in this section or with respect to any other like payments made or to be made to the directors of a company.

Provisions as to assignment of office by directors.

83. If in the case of any company provision is made by the articles or by any agreement entered into between any person and the company for empowering a director or manager of the company to assign his office as such to another person, any assignment of office made in pursuance of the said provision shall, notwithstanding anything to the contrary contained in the said provision, be of no effect unless and until it is approved by a special resolution of the company.

Provisions as to undischarged bankrupts acting as directors.

84.—(1) If any person being an undischarged bankrupt acts as director of, or directly or indirectly takes part in or is concerned in the management of, any company including an unregistered company and a company incorporated outside Great Britain which has an established place of business within Great Britain except with the leave of the court by which he was adjudged bankrupt, he shall be liable on conviction on indictment to imprisonment for a term not exceeding two years or on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding five hundred pounds or to both such imprisonment and fine:

Provided that a person shall not be guilty of an offence under this section by reason that he, being an undischarged bankrupt, has acted as director of, or taken part or been concerned in the management of, a

company, if he was at the passing of this Act acting as director of, or taking part, or being concerned in the management of that company and has continuously so acted, taken part, or been concerned since the passing of this Act and the bankruptcy was prior to the passing of this Act.

(2) The leave of the court for the purposes of this section shall not be given unless notice of intention to apply therefor has been served on the official receiver and it shall be the duty of the official receiver, if he is of opinion that it is contrary to the public interest that any such application should be granted, to attend on the hearing of and oppose the granting of the application.

(3) In this section the expression "official receiver" means the official receiver in bankruptcy.

Companies, &c., disqualified for acting as liquidator, auditor or receiver of a company.

85.—(1) No body corporate (but not including a firm in Scotland) shall, unless acting under an appointment made before the passing of this Act, be qualified to act as liquidator (whether in a winding-up by the court or in a voluntary liquidation), auditor or receiver of the property of a company, and any appointment made in contravention of this provision shall be void.

(2) Any body corporate which in contravention of the provisions of this section acts as such liquidator, auditor or receiver as aforesaid, shall be liable to a fine not exceeding one hundred pounds.

Provisions as to auditors.

86.—(1) No person being the partner or in the employment of any officer of a company shall, unless the company is a private company, be qualified for appointment as auditor of the company.

(2) The following shall be substituted for subsection (5) of section one hundred and twelve of the principal Act:—

"(5) Subject as hereinafter provided, the first auditors of the company may be appointed by the directors at any time before the first annual general meeting, and auditors so appointed shall hold office until that meeting:

Provided that—

(*a*) the company may at a general meeting of which notice has been served on the auditors in the same manner as on members of the company remove any such auditors

and appoint in their place any other persons being persons who have been nominated for appointment by any member of the company and of whose nomination notice has been given to the members of the company not less than seven days before the date of the meeting; and

(*b*) if the directors fail to exercise their powers under this subsection, the company in general meeting may appoint the first auditors, and thereupon the said powers of the directors shall cease."

(3) In subsection (7) of the said section one hundred and twelve the words "first annual general meeting" shall be substituted for the words "statutory meeting."

(4) The auditors of a company shall be entitled to attend any general meeting of the company at which any accounts which have been examined or reported on by them are to be laid before the company and to make any statement or explanation they desire with respect to the accounts.

(5) So much of this Act as makes void any provisions contained in the articles of a company or in any contract or otherwise for exempting a director of a company from or indemnifying him against any liability in respect of negligence, default, breach of duty or breach of trust in relation to the company, and as provides that where any person being a director, manager, or officer of a company has reason to apprehend that any claim will or might be made against him in respect of any negligence, default, breach of duty, or breach of trust, he may apply to the court for relief and the provisions of section two hundred and seventy-nine of the principal Act (which empowers the court to grant relief to directors in certain cases), shall apply to, and in the case of, persons employed by a company as auditors, whether those persons are or are not officers of the company, as they apply to, and in the case of, directors.

Notification that a company is in liquidation.

87.—(1) Where a company is being wound up, whether by the court or voluntarily, or where a receiver or manager of the property of a company has been appointed, every invoice, order for goods or business letter issued by or on behalf of the company or a

liquidator of the company or the receiver or manager, being a document on or in which the name of the company appears, shall contain a statement that the company is in liquidation or that a receiver or manager has been appointed, as the case may be.

(2) If default is made in complying with the requirements of this section, the company and every director, manager, secretary or other officer of the company, and every liquidator of the company and every receiver or manager, who knowingly and wilfully authorises or permits the default shall be liable to a fine of twenty pounds.

Amendment of subs. (6) of s. 243 of principal Act.

88. At the end of subsection (6) of section two hundred and forty-three of the principal Act (which provides for the inspection and the issue of certified copies of documents kept by the registrar of companies) there shall be inserted the following proviso :—

> "Provided that, where a company has been dissolved under this Act, the registrar may, at any time after the expiration of two years from the date of the dissolution, direct that any documents in his custody relating to that company may be removed to the Public Record Office, and documents in respect of which any such direction is given shall be disposed of in accordance with the provisions of the Public Record Office Acts, 1838 to 1898, and the rules made thereunder."

Amendment of s. 274 of principal Act.

89.—(1) Section two hundred and seventy-four of the principal Act (which contains certain requirements as to companies incorporated outside Great Britain) shall be extended so as to apply to companies so incorporated which before the commencement of the principal Act established, and at the commencement of this Act continue to have, a place of business within Great Britain, and to all companies incorporated in the Irish Free State or in Northern Ireland which at the commencement of this Act have such a place of business and subsection (1) of that section shall in relation to such a company have effect as if for the reference to one month from the establishment of a place of business there were substituted a reference to one month after the commencement of this Act.

(2) The list of directors required to be filed under the said subsection (1) shall contain such particulars with respect to the directors as are required under section seventy-five of the principal Act to be contained with respect to directors in the register of the directors of a company, and the said subsection shall have effect as if for the reference to the filing of a notice of alteration there were substituted a reference to the filing of a return containing the prescribed particulars of the alteration.

(3) Any document which any company to which the said section two hundred and seventy-four applies is required to file with the registrar of companies, shall be filed with the registrar at the registration office in that part of Great Britain in which the company has established a place of business, and if it has established or establishes a place of business in both parts of Great Britain, the document shall be filed at the registration office in both such parts, and references to the registrar of companies in the said section shall be construed accordingly. Provided that nothing in this section shall operate to require any document to be filed at any registration office if it has been filed at that office before the commencement of this Act.

(4) If any company to which the said section applies ceases to have any place of business in any part of Great Britain, it shall forthwith give notice of the fact to the registrar of companies for that part, and as from the date on which notice is so given the obligation of the company to file any document with the registrar of companies shall cease.

(5) Subsection (4) of the said section shall apply to every company incorporated outside Great Britain which has an established place of business in Great Britain whether or not the company uses the word "Limited" as part of its name, and where the liability of the members of a company to which the said section applies is limited, notice of that fact shall be stated in legible characters in every prospectus inviting subscriptions for its shares or debentures in Great Britain, in all bill-heads, letter paper, notices, advertisements and other official publications of the company in Great Britain, and shall be affixed on every place where it carries on its business.

Further provisions as to companies incorporated abroad.

90.—(1) Where a company to which section two hundred and seventy-four of the principal Act applies makes default in filing with the registrar the name and address of a person resident in Great Britain who is authorised to accept on behalf of the company service of process or notices, or if at any time all the persons whose names and addresses have been so filed are dead or have ceased so to reside, or refuse to accept service on behalf of the company, or for any reason cannot be so served, section one hundred and sixteen of the principal Act shall apply to the company in like manner as it applies to a company registered under that Act with the substitution of any place of business established by the company in Great Britain for the registered office of the company.

(2) Every company to which the said section two hundred and seventy-four applies shall in every calendar year make out a balance sheet in such form, and containing such particulars and including such documents, as under the provisions of this Act it would if it had been a company within the meaning of the principal Act, have been required to make out and lay before the company in general meeting, and file a copy of that balance sheet with the registrar.

If any such balance sheet is in a foreign language there shall be annexed to it a translation thereof in English, certified in the prescribed manner to be a correct translation.

(3) Subsection (3) of the said section two hundred and seventy-four shall cease to have effect.

(4) The expression "director" in the said section two hundred and seventy-four shall in relation to any company include any person in accordance with whose directions or instructions the directors of the company are accustomed to act.

(5) When a company incorporated in the Channel Islands or the Isle of Man establishes a place of business in England or Scotland, all the provisions of the principal Act requiring documents to be forwarded to or filed with the registrar of companies (other than provisions requiring the payment of a fee in respect of the registration of a company) shall apply to the company in like manner as if it were a company registered in England or Scotland, as the case may be,

and if the company establishes places of business in both England and Scotland the said provisions shall so apply as if the company were registered in both England and Scotland.

The provisions of this subsection shall apply to any company incorporated as aforesaid which has before the commencement of this Act established a place of business in Great Britain, and at the commencement of this Act continues to have such a place of business, subject to the modification that the time within which documents must be forwarded to, or filed with, the registrar shall run from the commencement of this Act.

Winding-up of foreign companies ceasing to carry on business in Great Britain.

91. Where a company incorporated outside Great Britain which has been carrying on business in Great Britain ceases to carry on business in Great Britain, it may be wound up as an unregistered company under Part VIII of the principal Act, notwithstanding that it has been dissolved or otherwise ceased to exist as a company under or by virtue of the laws of the country under which it was incorporated.

Restrictions on offering of shares for subscription or sale.

92.—(1) It shall not be lawful for any person to go from house to house offering shares for subscription or purchase to the public or any member of the public.

In this subsection the expression "house" shall not include an office used for business purposes.

(2) Subject as hereinafter provided, it shall not be lawful to make an offer in writing to any member of the public (not being a person whose ordinary business or part of whose ordinary business it is to buy or sell shares, whether as principal or agent) of any shares for purchase unless the offer is accompanied by a statement in writing (which must be signed by the person making the offer and dated) containing such particulars as are required by this section to be included therein and otherwise complying with the requirements of this section, or, in the case of shares in a company incorporated outside Great Britain, by such a prospectus as complies with the provisions of the next following section of this Act.

Provided that the provisions of this subsection shall not apply—

(*a*) where the shares to which the offer relates are shares which are quoted on, or in respect of

which permission to deal has been granted by, any recognised stock exchange in Great Britain and the offer so states and specifies the stock exchange; or

(*b*) where the shares to which the offer relates are shares which a company has allotted or agreed to allot with a view to their being offered for sale to the public; or

(*c*) where the offer was made only to persons with whom the person making the offer has been in the habit of doing regular business in the purchase or sale of shares.

(3) The written statement aforesaid shall not contain any matter other than the particulars required by this section to be included therein, and shall not be in characters less large or less legible than any characters used in the offer or in any document sent therewith.

(4) The said statement shall contain particulars with respect to the following matters—

(*a*) whether the person making the offer is acting as principal or agent, and if as agent the name of his principal and an address in Great Britain where that principal can be served with process;

(*b*) the date on which and the country in which the company was incorporated, and the address of its registered or principal office in Great Britain;

(*c*) the authorised share capital of the company and the amount thereof which has been issued, the classes into which it is divided and the rights of each class of shareholders in respect of capital, dividends and voting;

(*d*) the dividends, if any, paid by the company on each class of shares during each of the three financial years immediately preceding the offer, and if no dividend has been paid in respect of shares of any particular class during any of those years, a statement to that effect;

(*e*) the total amount of any debentures issued by the company and outstanding at the date of the statement, together with the rate of interest payable thereon;

(*f*) the names and addresses of the directors of the company and of any person occupying the position of director of the company;

(*g*) whether or not the shares offered are fully paid up, and, if not, to what extent they are paid up;

(*h*) whether or not the shares are quoted on, or permission to deal therein has been granted by any, recognised stock exchange in Great Britain or elsewhere, and, if so, which, and, if not, a statement that they are not so quoted or that no such permission has been granted;

(*i*) where the offer relates to units, particulars of the names and addresses of the persons in whom the shares represented by the units are vested, the date of and the parties to any document defining the terms on which those shares are held, and an address in Great Britain where that document or a copy thereof can be inspected.

In this subsection the expression "company" means the company by which the shares to which the statement relates were or are to be issued.

(5) If any person acts, or incites, causes or procures any person to act, in contravention of this section, he shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding two hundred pounds or to both such imprisonment and fine, and in the case of a second or subsequent offence to imprisonment for a term not exceeding twelve months or to a fine not exceeding five hundred pounds, or to both such imprisonment and fine.

(6) Where a person convicted of an offence under this section is a company (whether a company within the meaning of the principal Act or not), every director and every officer concerned in the management of the company shall be guilty of the like offence unless he proves that the act constituting the offence took place without his knowledge or consent.

(7) In this section, unless the context otherwise requires, the expression "shares" means the shares of a company, whether a company within the meaning of the principal Act or not, and includes debentures and units, and the expression "unit" means any right or

interest (by whatever name called) in a share, and for the purposes of this section a person shall not in relation to a company be regarded as not being a member of the public by reason only that he is a holder of shares in the company or a purchaser of goods from the company.

(8) If any person is convicted of having made an offer in contravention of the provisions of this section, the court before which he is convicted may order that any contract made as a result of the offer shall be void, and, where it makes any such order, may give such consequential directions as it thinks proper for the repayment of any money or the retransfer of any shares.

Where the court makes an order under this subsection (whether with or without consequential directions) an appeal against the order and the consequential directions, if any, shall lie to the High Court.

Provisions with respect to prospectuses of foreign companies inviting subscriptions for shares or offering shares for sale.

93.—(1) It shall not be lawful for any person—

(*a*) to issue, circulate or distribute in Great Britain any prospectus offering for subscription shares in or debentures of a company incorporated or to be incorporated outside Great Britain, whether the company has or has not established, or when formed will or will not establish, a place of business in Great Britain, unless—

(i) before the issue, circulation or distribution of the prospectus in Great Britain a copy thereof, certified by the chairman and two other directors of the company as having been approved by resolution of the managing body, has been filed for registration with the registrar of companies;

(ii) the prospectus states on the face of it that the copy has been so filed;

(iii) the prospectus is dated;

(iv) the prospectus otherwise complies with the requirements of this section; or

(*b*) to issue to any person in Great Britain a form of application for shares in or debentures of such a company or intended company as aforesaid unless the form is issued with a prospectus which complies with the provisions of this section:

Provided that this provision shall not apply if it is shown that the form of application was issued in connection with a bonâ fide invitation to a person to enter into an underwriting agreement with respect to the shares or debentures.

(2) Every prospectus to which this section applies must contain particulars with respect to the following matters—

(*a*) the objects of the company and the instrument constituting or defining the constitution of the company, the enactments, or provisions having the force of an enactment, by or under which the incorporation of the company was effected, and an address in Great Britain where the said instrument, enactments or provisions, or copies thereof, and if the same are in a foreign language a translation thereof certified in the prescribed manner, can be inspected;

(*b*) the date on which and the country in which the company was incorporated, and whether the company has established a place of business in Great Britain, and, if so, the address of its principal office in Great Britain;

(*c*) the number of founders or management or deferred shares, if any;

(*d*) the nature and extent of the interest of the holders of any founders or management or deferred shares in the property and profits of the company;

(*e*) subject to the provisions of this section, all the matters specified in subsection (1) of section eighty-one of the principal Act (other than those specified in paragraph (*a*) of the said subsection):

Provided that—

(i) where any prospectus to which this section applies is published as a newspaper advertisement, it shall be a sufficient compliance with the requirement that the prospectus must specify the objects of the company if the advertisement specifies the primary object with which the company was formed; and

(ii) in paragraph (*b*) of the said subsection (1) a reference to the constitution of the company shall be substituted for the reference to the articles.

(3) Subsections (2), (3), (4), (6), (7), (8) and (9) of section eighty-one of the principal Act shall apply in relation to a prospectus to which this section applies as if they were herein re-enacted with the substitution for the references therein to the said section eighty-one of references to subsection (2) of this section, and with the substitution for the reference in subsection (8) to the memorandum of a reference to paragraph (*a*) of subsection (2) of this section.

(4) Section eighty-four of the principal Act (which relates to liability for statements in a prospectus) shall extend to every prospectus to which this section applies.

(5) Where any document by which any shares in or debentures of a company incorporated outside Great Britain are offered for sale to the public would, if the company concerned had been a company within the meaning of the principal Act, have been deemed by virtue of section thirty-two of this Act to be a prospectus issued by the company, that document shall be deemed to be, for the purposes of this section, a prospectus issued by the company.

(6) Any person who is knowingly responsible for the issue, circulation or distribution of any prospectus or for the issue of a form of application for shares or debentures in contravention of the provisions of subsection (1) of this section shall be liable to a fine not exceeding five hundred pounds.

(7) An offer of shares or debentures for subscription or sale to any person whose ordinary business or part of whose ordinary business it is to buy or sell shares or debentures, whether as principal or agent, shall not be deemed an offer to the public for the purposes of this section.

Giving of professional advice not to constitute a person a director of a company.

94. It is hereby declared that a person shall not be deemed to be within the meaning of any provision in this Act or in any other enactment amending the principal Act a person in accordance with whose directions or instructions the directors of a company are accustomed to act, by reason only that the directors of

the company act on advice given by him in a professional capacity.

Saving as to private prosecutors.

95. Nothing in this Act relating to the institution of criminal proceedings by the Director of Public Prosecutions shall be taken to preclude any person from instituting or carrying on any such proceedings.

Saving for privileged communications.

96. Where proceedings are instituted under this Act against any person by the Director of Public Prosecutions, nothing in this Act shall be taken to require any person who has acted as solicitor for the defendant to disclose any privileged communication made to him in that capacity.

Process to compel production of documents kept by registrar not to issue without leave.

97. No process for compelling the production of any document kept by the registrar of companies shall issue from any court except with the leave of that court, and any such process if issued shall bear thereon a statement that it is issued with the leave of the court.

Exemption of certain documents from stamp duty on winding-up of companies. 4 & 5 Geo. 5. c. 59. 3 & 4 Geo. 5. c. 20.

98. Where a company is being wound up by order of the court or is being wound up voluntarily and the winding-up is one to which the provisions of section sixty-seven of this Act apply, section one hundred and forty-eight of the Bankruptcy Act, 1914, and section one hundred and eighty-nine of the Bankruptcy (Scotland) Act, 1913 (which respectively exempt from stamp duty certain documents relating to the estates of bankrupts), shall apply as though the company were a bankrupt and the winding-up were a bankruptcy or a sequestration, and as though for the reference in the said section one hundred and forty-eight of the Bankruptcy Act, 1914, to fees under that Act there were substituted a reference to fees under the principal Act.

Minor amendments.

99. The amendments specified in the second column of the Second Schedule to this Act, being minor amendments of the principal Act and of enactments amending that Act, shall be made in the provisions of that Act and of those enactments specified in the first column of that Schedule.

PROVISIONS RELATING TO SCOTLAND.

Amendment of ss. 135 and 136 of

100. The following section shall be substituted for section one hundred and thirty-five of the principal Act (which relates to jurisdiction to wind up companies in

Scotland), and section one hundred and thirty-six of the principal Act shall have effect as if the words "the Court of Session" were substituted for the words "the court in Scotland":— principal Act.

(1) The Court of Session shall have jurisdiction to wind up any company registered in Scotland.

(2) When the Court of Session is in vacation, the jurisdiction conferred on that court by this section may, subject to the provisions of this Act, be exercised by the Lord Ordinary on the Bills.

(3) Where the amount of the share capital of a company paid up or credited as paid up does not exceed ten thousand pounds, the sheriff court of the sheriffdom in which the registered office of the company is situate shall have concurrent jurisdiction with the Court of Session to wind up the company:

Provided—

(i) that it shall be lawful to the Court of Session, if it shall appear to the court having regard to the amount of the assets of the company expedient to do so, to remit to any sheriff court any petition presented to the Court of Session for winding up any such company, or to require any such petition presented to a sheriff court to be remitted to the Court of Session;

(ii) that it shall be lawful to the Court of Session to require that any such petition as aforesaid presented to one sheriff court be remitted to another sheriff court; and

(iii) that in a winding up in the sheriff court it shall be lawful for the sheriff court to submit a stated case for the opinion of the Court of Session on any question of law arising in that winding-up.

(4) The Court of Session may from time to time by Act of Sederunt under section two hundred and thirty-eight of this Act regulate the

procedure in proceedings under this Act in that court or in the sheriff court, including appeals from the sheriff court.—

(5) For the purposes of this section, the expression "registered office" means the place which has longest been the registered office of the company during the six months immediately preceding the presentation of the petition for winding up.

Application to Scotland of s. 151 of principal Act.

101.—(1) Subsection (2) of section one hundred and fifty-one of the principal Act (which relates to the powers of liquidators), in so far as it requires the sanction of the court to the exercise by the liquidator of a company which is being wound up in Scotland, of any power conferred by that subsection shall cease to have effect.

(2) Subsection (3) of the said section shall apply to the exercise by the liquidator in a winding up by the court in Scotland of any power conferred by the said section which the liquidator is enabled by any provision of this Act to exercise without the sanction of the court.

Rules for winding-up in Scotland.

102. The Court of Session shall have power by Act of Sederunt to make general rules for carrying into effect the objects of the principal Act and this Act so far as relates to the winding-up of companies in Scotland, and subsection (2) of section two hundred and thirty-seven of the principal Act shall apply to such general rules in like manner as it applies to general rules made under subsection (1) of that section.

Amendment of s. 208 of principal Act.

103. For section two hundred and eight of the principal Act (which relates to the ranking of claims in Scotland), the following section shall be substituted:—

"In the winding up of a company registered in Scotland, the following provisions of the Bankruptcy (Scotland) Act, 1913, shall so far as is consistent with this Act apply in like manner as they apply in the sequestration of a bankrupt's estate, with the substitution of references to winding up for references to sequestration, of references to the court for references to the sheriff, of references to the liquidator for references to the trustee, and of references to the

company for references to the bankrupt, and with any other necessary modifications:—

(*a*) The provisions of sections forty-five to sixty-two regarding voting and ranking for payment of dividends;

(*b*) Sections ninety-six and one hundred and five, which respectively relate to the reckoning of majorities and to the interruption of prescription.

Application to Scotland of s. 210 of principal Act.

104. In the application to Scotland of section two hundred and ten of the principal Act (which relates to fraudulent preferences), the expression "fraudulent preference" shall include any alienation or preference which is voidable by statute or at common law on the ground of insolvency or notour bankruptcy, and the expression "bankruptcy petition" shall mean petition for sequestration.

Amendment of s. 213 of principal Act.

105. Section two hundred and thirteen of the principal Act shall be amended as follows:—

(*a*) The words "by or subject to the supervision of the court" shall cease to have effect;

(*b*) The following paragraph shall be substituted for paragraph (1):

(1) The winding up shall in the case of a winding up by the court (except where the order for such winding up was made while the company was being voluntarily wound up) as at the date of its commencement, and in the case of a voluntary winding up (whether or not an order for winding up by or subject to the supervision of the court has afterwards been made) as at the date of the resolution authorising the winding up, be equivalent to an arrestment in execution and decree of furthcoming, and to an executed or completed poinding; and no arrestment or poinding of the funds or effects of the company executed on or after the sixtieth day prior to the date of such commencement or of such resolution, as the case may be, shall be effectual; and those funds or effects or the proceeds of those effects if sold shall be

made furthcoming to the liquidator: Provided that any arrester or poinder before the date of such commencement or of such resolution as the case may be, who is thus deprived of the benefit of his diligence shall have preference out of those funds or effects for the expense bonâ fide incurred by him in such diligence.

Application to Scotland of s. 215 of principal Act.

106. So much of subsection (4) of section two hundred and fifteen of the principal Act (which empowers the court to assess damages against delinquent directors and others) as excludes in the case of a winding up in Scotland the provisions of the section as regards promoters and property other than money shall cease to have effect.

Application to Scotland of s. 224 of principal Act.

107. Subsections (1), (2) and (3) of section two hundred and twenty-four of the principal Act (which relates to information as to pending liquidations in England) shall apply in the case of a company being wound up in Scotland in like manner as they apply in the case of a company being wound up in England.

Committees of inspection in winding up in Scotland.

108.—(1) The provisions of subsections (1) and (2) of section one hundred and fifty-two of the principal Act, in so far as they relate to the appointment of a committee of inspection, shall, with the substitution of the liquidator for the official receiver, apply when a winding up order has been made by the court in Scotland in like manner as they apply when a winding up order has been made by the court in England, and the provisions of sections one hundred and fifty-one, one hundred and sixty (except subsection (9) thereof), and two hundred and fourteen of the principal Act, with regard to committees of inspection, shall apply to a committee of inspection appointed in pursuance of this subsection:

Provided that, where the winding-up order has been made on the ground that the company is unable to pay its debts, it shall not be necessary for the liquidator to summon a meeting of the contributories, and any committee of inspection appointed shall consist of creditors or persons holding general powers of attorney from creditors.

(2) A committee of inspection appointed in pursuance of this section or of section sixty-seven of this Act

shall have, in addition to the powers and duties conferred and imposed on it by the principal Act or this Act, such of the powers and duties of commissioners on a bankrupt estate as may be conferred and imposed on it by general rules.

Application to Scotland of s. 109 of principal Act.

109. Subsections (7) and (8) of section one hundred and nine of the principal Act as amended by section forty-eight of this Act shall not apply to Scotland, and in lieu thereof the following provision shall have effect:—

> If from any report made in pursuance of subsection (6) of the said section it appears to the Board of Trade that any person has been guilty of an offence in relation to the company for which he is criminally liable, the Board of Trade shall refer the matter to the Lord Advocate.

Application to Scotland of certain provisions.

110.—(1) Sections sixty-eight, sixty-nine and seventy of this Act shall not apply in the case of a company being wound up in Scotland.

(2) A person guilty of a misdemeanour under subsection (2) of section seventy-three of this Act shall be liable on conviction on indictment to penal servitude for a period not exceeding seven years, or on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine.

(3) In its application to Scotland section seventy-seven of this Act shall have effect as if references to the Lord Advocate were substituted for references to the Director of Public Prosecutions and as if the provisions relating to direction to the liquidator to take proceedings or empowering the liquidator to take proceedings were omitted therefrom.

(4) Subsections (2) and (3) of section eighty-four of this Act shall not apply to Scotland, and subsection (1) of the said section shall apply with the substitution for the words "he was adjudged bankrupt" of the words "sequestration of his estates was awarded."

(5) Subsection (8) of section ninety-two of this Act shall not apply to Scotland.

(6) In the application to Scotland of subsection (9) of section one hundred and nine of the principal Act as amended by section forty-eight of this Act, and in

section ninety-six of this Act, references to a prosecution or to proceedings instituted by the Director of Public Prosecutions shall be construed as references to a prosecution or proceedings by or on behalf of the Lord Advocate.

Attendance of director of company at meeting of creditors.

111. In the winding up by the court of a company registered in Scotland, the court shall have power to require the attendance of any director or other officer of the company at any meeting of creditors or of contributories or of a committee of inspection for the purpose of giving information as to the trade, dealings, affairs or property of the company.

Unclaimed dividends, &c. to be lodged in bank.

112. When a company registered in Scotland has been wound up, and is about to be dissolved, the liquidator shall lodge in a joint stock bank of issue in Scotland (not being a bank in or of which the liquidator is acting partner, manager, agent or cashier) in the name of the Accountant of Court the whole unclaimed dividends and unapplied or undistributable balances, and the deposit receipts therefor shall be transmitted to the Accountant of Court; and the provisions of section one hundred and fifty-three of the Bankruptcy (Scotland) Act, 1913, so far as consistent with this Act, shall with any necessary modifications, apply to sums lodged in bank in pursuance of this section in like manner as they apply to sums deposited in pursuance of that enactment.

Power of court to stay proceedings against company.

113. If the court, on the application of the liquidator in the voluntary winding up of a company registered in Scotland, so directs, no action or proceeding shall be proceeded with or commenced against the company except by leave of the court, and subject to such terms as the court may impose.

Costs of application for leave to proceed against company being wound up.

114. Where any petition or application for leave to proceed with an action or proceeding against a company which is being wound up in Scotland is unopposed and is granted by the court, the costs of such petition or application shall, unless the court otherwise directs, be added to the amount of the claim of the petitioner or applicant against the company.

Amendment of subs. (6) of s. 243 of principal Act with

115. Subsection (6) of section two hundred and forty-three of the principal Act (which provides for the issue, on payment of certain fees, of certified copies of or extracts from documents kept by the registrar) shall

have effect as if the words "or in Scotland for each sheet of two hundred words" were omitted therefrom, and in the application to Scotland of the said subsection, a folio shall be deemed to consist of seventy-two words. respect to fees payable in Scotland.

REPEAL, SHORT TITLE, &C.

116. The Companies (Foreign Interests) Act, 1917, shall cease to have effect. Repeal of 7 & 8 Geo. 5. c. 18.

117. Subsection (1) of section one of this Act shall apply to Northern Ireland with the substitution of "one of His Majesty's Principal Secretaries of State" for the "Board of Trade," and the omission of the words "or 'Municipal,'" and the words "or with any municipality or other local authority," but except as aforesaid this Act shall not apply to Northern Ireland. Application to Northern Ireland.

118.—(1) This Act may be cited as the Companies Act, 1928, and shall be construed as one with the Companies Acts, 1908 to 1917, and those Acts and this Act may be cited together as the Companies Acts, 1908 to 1928. Short title, construction, repeal and commencement.

(2) In this Act the expression "the principal Act" means the Companies (Consolidation) Act, 1908, and references in this Act to the principal Act or to any provision of that Act shall be construed as references to that Act or that provision as amended by any subsequent enactment, including this Act. 8 Edw. 7. c. 69.

(3) The enactments set out in the Third Schedule to this Act are repealed to the extent specified in the third column of that Schedule.

(4) Section ninety-two of this Act shall come into operation on the passing of this Act and the other provisions of this Act shall come into operation on the appointed day, and the appointed day shall be such day as His Majesty may by Order in Council appoint, and different days may be appointed for different purposes and for different provisions of this Act:

Provided that the appointed day for the purposes of the repeal of any particular enactment shall not be earlier than the day fixed as the appointed day for the coming into operation of the corresponding provisions of this Act.

SCHEDULES.

FIRST SCHEDULE.

Section 36.

PART I.

Form of Statement in lieu of Prospectus to be filed by a Company which does not issue a Prospectus or which does not go to Allotment on a Prospectus issued.

THE COMPANIES ACTS, 1908 TO 1928.

Statement in lieu of Prospectus filed by

[*Insert the name of the company.*]

Pursuant to section 36 of the Companies Act, 1928.

Presented for filing by

The nominal share capital of the Company.	£
Divided into - - - - - -	Shares of £ each. " " " " " "
Amount (if any) of above capital which consists of redeemable preference shares.	Shares of £ each.
The date on or before which these shares are, or are liable, to be redeemed.	
Names, descriptions and addresses of directors or proposed directors.	
If the share capital of the Company is divided into different classes of shares, the right of voting at meetings of the Company conferred by, and the rights in respect of capital and dividends attached to, the several classes of shares respectively.	
Number and amount of shares and debentures agreed to be issued as fully or partly paid up otherwise than in cash.	1. shares of £ fully paid. 2. shares upon which £ per share credited as paid. 3. debenture £ .
The consideration for the intended issue of those shares and debentures.	4. Consideration.

1ST SCH. —*cont.*

Names and addresses of vendors of property purchased or acquired, or proposed to be purchased or acquired by the Company.	
Amount (in cash, shares, or debentures) payable to each separate vendor.	
Amount (if any) paid or payable (in cash or shares or debentures) for any such property, specifying amount (if any) paid or payable for goodwill.	Total purchase price £ Cash - - £ — Shares - £ Debentures - £ Goodwill - £
Amount (if any) paid or payable as commission for subscribing or agreeing to subscribe or procuring or agreeing to procure subscriptions for any shares or debentures in the Company; or	Amount paid. „ payable.
Rate of the commission - -	Rate per cent.
Estimated amount of preliminary expenses.	£
Amount paid or intended to be paid to any promoter.	Name of promoter.
Consideration for the payment -	Amount £ Consideration :—
Dates of, and parties to, every material contract (other than contracts entered into in the ordinary course of the business intended to be carried on by the Company or entered into more than two years before the filing of this statement).	
Time and place at which the contracts or copies thereof may be inspected.	
Names and addresses of the auditors of the Company (if any).	
Full particulars of the nature and extent of the interest of every director in the promotion of or in the property proposed to be acquired by the Company, or,	

1ST SCH. —*cont.*

where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares, or otherwise, by any person either to induce him to become, or to qualify him as, a director, or otherwise for services rendered by him or by the firm in connection with the promotion or formation of the Company.

If it is proposed to acquire any business, the amount, as certified by the persons by whom the accounts of the business have been audited, of the net profits of the business in respect of each of the three financial years immediately preceding the date of this statement provided that in the case of a business which has been carried on for less than three years and the accounts of which have only been made up in respect of two years or one year the above requirement shall have effect as if references to two years or one year, as the case may be, were substituted for references to three years, and in any such case the statement shall say how long the business to be acquired has been carried on.

(Signatures of the persons above-named as directors or proposed directors, or of their agents authorised in writing.)

Date

NOTE.—In this Schedule the expression "vendor" includes a vendor as defined by section 81 (2) and (3) of the Companies (Consolidation) Act, 1908, and the expression "financial year" has the same meaning as in section 33 of the Companies Act, 1928.

PART II.

Form of Statement in lieu of Prospectus to be filed by a Private Company on becoming a Public Company.

THE COMPANIES ACTS, 1908 TO 1928.

Statement in lieu of Prospectus
filed by
[*Insert the name of the Company.*]

Pursuant to section 55 of the Companies Act, 1928.

Presented for filing by

The nominal share capital of the Company.	£
Divided into - - - - -	Shares of £ each. " " " " " "
Amount (if any) of above capital which consists of redeemable preference shares.	Shares of £ each.
The date on or before which these shares are, or are liable, to be redeemed.	
Names, descriptions and addresses of directors or proposed directors.	
Amount of shares issued - -	Shares
Amount of commissions paid in connection therewith.	
Amount of discount, if any, allowed on the issue of any shares, or so much thereof as has not been written off at the date of the statement	
Unless more than one year has elapsed since the date on which the Company was entitled to commence business :—	
Amount of preliminary expenses.	£
Amount paid to any promoter -	Name of promoter. Amount £
Consideration for the payment -	Consideration.

1ST SCH. —*cont.*

If the share capital of the Company is divided into different classes of shares, the right of voting at meetings of the Company conferred by, and the rights in respect of capital and dividends attached to, the several classes of shares respectively.	
Number and amount of shares and debentures issued within the two years preceding the date of this statement as fully or partly paid up otherwise than for cash or agreed to be so issued at the date of this statement.	1. Shares of £ fully paid. 2. Shares upon which £ per share credited as paid.
Consideration for the issue of those shares or debentures.	3. Debenture £ 4. Consideration.
Names and addresses of Vendors of Property (1) purchased or acquired by the Company within the two years preceding the date of this statement or (2) agreed or proposed to be purchased or acquired by the Company.	
Amount (in cash, shares or debentures) paid or payable to each separate vendor.	
Amount paid or payable in cash, shares or debentures for any such property, specifying the amount paid or payable for goodwill.	Total purchase price £ Cash - - £ — Shares - £ Debentures - £ Goodwill - £
Dates of, and parties to, every material contract (other than contracts entered into in the ordinary course of business or entered into more than two years before the filing of this statement).	
Time and place at which the contracts or copies thereof may be inspected.	
Names and addresses of the auditors of the Company.	

1ST SCH. —*cont.*

Full particulars of the nature and extent of the interest of every director in any property purchased or acquired by the Company within the two years preceding the date of this statement or proposed to be purchased or acquired by the Company or, where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares, or otherwise, by any person either to induce him to become, or to qualify him as, a director, or otherwise for services rendered or to be rendered to the Company by him or by the firm.

Rates of the dividends (if any) paid by the Company in respect of each class of shares in the Company in each of the three financial years immediately preceding the date of this statement or since the incorporation of the Company whichever period is the shorter.

Particulars of the cases in which no dividends have been paid in respect of any class of shares in any of those years.

If any of the unissued shares or debentures are to be applied in the purchase of any business the amount, as certified by the persons by whom the accounts of the business have been audited, of the net profits of the business in respect of each of the three financial years immediately preceding the date of this statement, provided that in the case of a business which has been carried on for less than three years and

1ST SCH. —*cont.*

the accounts of which have only been made up in respect of two years or one year the above requirement shall have effect as if references to two years or one year, as the case may be, were substituted for references to three years, and in any such case the statement shall say how long the business to be acquired has been carried on.	

(Signatures of the persons above-named as directors or proposed directors, or of their agents authorised in writing.)

Date

NOTE.—In this Form the expression "vendor" includes a vendor as defined by section 81 (2) and (3) of the Companies (Consolidation) Act, 1908, and the expression "financial year" has the same meaning as in section 33 of the Companies Act, 1928.

SECOND SCHEDULE.

Section 99.

MINOR AMENDMENTS.

Section of Act.	Amendment.
Section 10 - -	In subsection (3) the words "or a company "limited by guarantee" shall be omitted.
Section 20 - -	In subsection (3) the words "and directors "and managers" shall be omitted.
Section 25 - -	In subsection (2) for the words "and manager" there shall be substituted the words "manager, secretary or other officer."

2ND SCH. —*cont.*

Section of Act.	Amendment.
Section 32 - -	The following shall be substituted for subsection (2):— "(2) Where an application is made under this section, the court may either refuse the application or may order rectification of the register, on payment by the company of any damages sustained by any party aggrieved."
Section 46 - -	In subsection (1) after the words "by shares" there shall be inserted the words "or a "company limited by guarantee and "having a share capital."
Section 47. - -	The words "and confirmed" shall be omitted.
Section 52 - -	In subsection (2) for the words "and "manager" there shall be substituted the words "manager, secretary or other "officer."
Section 54 - -	The following section shall be substituted:— "If any director, manager, secretary or other officer of the company— (*a*) wilfully conceals the name of any creditor entitled to object to the reduction; or (*b*) wilfully misrepresents the nature or amount of the debt or claim of any creditor; or (c) aids, abets or is privy to any such concealment or misrepresentation as aforesaid, he shall be guilty of a misdemeanour."
Section 61 - -	In subsection (2) the word "passing" shall be substituted for the word "confirma- "tion" in both places where that word occurs. In subsection (3) for the words "or "manager" there shall be substituted the words "manager, secretary or other "officer."
Section 63 - -	The word "limited" shall be omitted wherever that word occurs in the section, in subsection (2) for the words "and manager" there shall be substituted the words "manager, secretary or other officer," and

2ND SCH. —*cont.*

Section of Act.	Amendment.
Section 63—*cont.*	at the end of subsection (3) there shall be inserted the following new paragraph :— "If any company makes default in complying with the requirements of paragraph (*b*) or paragraph (*c*) of subsection (1) of this section, the company shall be liable to a fine not exceeding fifty pounds."
Section 64 - -	In subsection (1) for the words "manager, "secretary and other officer" there shall be substituted the words "or manager."
Section 65 - -	In subsection (3) (*c*) the words "on account "of its capital whether from shares or "debentures," shall be omitted.
Section 83 - -	At the end there shall be added the following words :— "In this section the expression 'company' means a company limited by shares or a company limited by guarantee and having a share capital, but does not include a private company."
Section 84 - -	Subsection (2) shall cease to have effect.
Section 86 - -	In subsection (1) after the words "not later" there shall be inserted the words "or, in "any case where the company is not "required to hold a statutory meeting, "or where the allotment is made after "the holding of the statutory meeting, "within one month after the date of the "allotment, and not later."
Section 87 - -	In subsection (1) for the words "A company shall not" there shall be substituted the words "A company having a share capital shall not" and paragraph (*d*) shall be omitted.
Section 88 - -	In subsection (1) after the words "limited by shares" there shall be inserted the words "or a company limited by "guarantee and having a share capital."
Section 90 - -	At the end of the section there shall be inserted the following new subsection :— "(2) If a company makes default in complying with the requirements of this section, the company and every

Section of Act.	Amendment.	2ND SCH. —*cont.*
Section 90—*cont.*	director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to a fine not exceeding five pounds for every day during which the default continues."	
Section 91 - -	In proviso (5) the word "other" shall be substituted for the word "lower," and at the end of the section there shall be inserted the following subsection:— "(2) If default is made in complying with the requirements of proviso (7) to subsection (1) of this section the company and every director, manager, secretary or other officer of the company who knowingly and wilfully authorises or permits the default shall be liable to a fine not exceeding fifty pounds."	
Section 96 - -	For the words "a judge of the High Court" there shall be substituted the words "the court", after the words "such mortgage "or charge" there shall be inserted the words "or in a memorandum of "satisfaction," and for the words "the judge" there shall be substituted the words "the court."	
Section 100 - -	In subsection (1) after the word "keep" there shall be inserted the words "at the "registered office of the company," and after the words "the company" there shall be inserted the words "and all floating "charges on the undertaking or any pro- "perty of the company."	
Section 101 - -	In subsection (1), for the words "at all reasonable times," there shall be substituted the words "during business hours "(subject to such reasonable restrictions "as the company in general meeting may "impose, so that not less than two hours "in each day be allowed for inspection)." In subsection (2) for the words "any judge "of the High Court sitting in chambers or "the judge of the court exercising the	

2ND SCH. —*cont.*	Section of Act.	Amendment.
	Section 101—*cont.*	" stannaries jurisdiction in the case of " companies subject to that jurisdiction" there shall be substituted the words " the " court."
	Section 107 - -	In subsection (1) the word "forthwith" shall be omitted.
	Section 142 - -	After the words "When a winding-up order " has been made" there shall be inserted the words " or a provisional liquidator has " been appointed."
	Section 143 - -	After the words "by the company" there shall be inserted the words " or otherwise " as may be prescribed."
	Section 150 - -	In subsection (1) for the words " in a winding- " up by the court the liquidator" there shall be substituted the words " where a " winding-up order has been made or " where a provisional liquidator has been " appointed, the liquidator or the pro- " visional liquidator, as the case may be."
	Section 151 - -	In subsection (1) paragraph (*c*) shall be omitted, and for paragraph (*d*) there shall be substituted the following paragraph: " (*d*) to appoint a solicitor or law agent to assist him in the performance of his duties." In subsection (2) after paragraph (*f*) there shall be inserted the following paragraph: " (*ff*) to appoint an agent to do any business which the liquidator is unable to do himself."
	Section 163 - -	At the end of subsection (1) there shall be added the following proviso:— " Provided that, where it appears to the court that it will not be necessary to make calls on or adjust the rights of contributories, the court may dispense with the settlement of a list of contributories."
	Section 172 - -	In subsection (2) after the word " shall" where it first occurs there shall be inserted the words " within fourteen days from the " date thereof."

2ND SCH. —*cont.*

Section of Act.	Amendment.
Section 174 - -	In subsection (1) for the words "after it has "made a winding-up order" there shall be substituted the words "at any time "after the appointment of a provisional "liquidator or the making of a winding-"up order."
Section 186 - -	In paragraph (viii) the words "on the "application of a contributory" shall be omitted.
Section 194 - -	After subsection (2) the following paragraph shall be inserted:— "If any provision of this subsection is not complied with, the liquidator shall be liable to a fine not exceeding ten pounds."
Section 197 - -	For the words from "if" to "a con-"tributory" (both inclusive), there shall be substituted the words "but in the case "of an application by a contributory, "the court shall be satisfied."
Section 199 - -	The words "by special or extraordinary "resolution" shall be omitted.
Section 209 - -	The following paragraph shall be substituted for paragraph (*d*) of subsection (1):— (*d*) unless the company is being wound up voluntarily merely for the purposes of reconstruction or of amalgamation with another company, or has entered into such a contract with insurers as is mentioned in section seven of the Workmen's Compensation Act, 1925, all amounts due in respect of any compensation or liability for compensation under the said Act accrued before the said date. Where any such compensation is a weekly payment, the amount due in respect thereof shall, for the purposes of this paragraph, be taken to be the amount of the lump sum for which the weekly payment could, if redeemable, be redeemed if the employer made an application for that purpose under the said Act.

2ND SCH. —*cont.*	Section of Act.	Amendment.
	Section 209—*cont.*	After subsection (1), the following new subsection shall be inserted :— "(1A) Where any payment on account of wages or salary has been made to any clerk, servant, workman or labourer in the employment of a company out of money advanced by some person for that purpose, that person shall in a winding up have a right of priority in respect of the money so advanced and paid up to the amount by which the sum in respect of which that clerk, servant, workman or labourer would have been entitled to priority in the winding-up has been diminished by reason of the payment having been made."
	Section 210 - -	In subsection (2) for the words from "presentation" to "voluntary" (both inclusive) there shall be substituted the words "commencement of the"; and for the words "the act of bankruptcy" there shall be substituted the words "the presentation of the bankruptcy petition."
	Section 211 - -	The following subsection shall be added at the end :— "(2) The provisions of this section shall so far as relates to any estate or effects of the company situate in England, apply in the case of a company registered in Scotland as it applies in the case of a company registered in England."
	Section 213 - -	The following subsection shall be added at the end :— "(2) The provisions of this section shall, so far as relates to any estate or effects of the company situate in Scotland, apply in the case of a company registered in England as it applies in the case of a company registered in Scotland."
	Section 222 - -	The following subsection shall be added at the end :— "(3) The power of making general rules under this Act shall include a

Section of Act.	Amendment.	2ND SCH. —*cont.*
Section 222—*cont.*	power to make rules for enabling the Board of Trade to prevent, for such period (not exceeding five years from the winding up) as the Board think proper, the destruction of the books and papers of a company which has been wound up, and for enabling any creditor or contributory of the company to make representations to the Board, and to appeal to the court from any direction which may be given by the Board in the matter. "If any person acts in contravention of any rules made under this section or of any direction of the Board thereunder, he shall be liable to a fine not exceeding one hundred pounds."	
Section 223 - -	In subsection (2) after the words "making "of the order" there shall be inserted the words "or such further time as the "court may allow."	
Section 225 - -	After the words "High Court" where those words first occur there shall be inserted the words "or of a county court", and after the words "Court of Session" where those words first occur there shall be inserted the words "or of a sheriff "court."	
Section 240 - -	In paragraph (3) for the words from "winding up and" to "be paid by the "liquidator" there shall be substituted the words "all such amounts due in "respect of any compensation or liability "for compensation under the Workmen's "Compensation Act, 1925, payable to a "miner or the dependants of a miner as "are given priority by this Act shall." The following paragraph shall be added at the end:— "(4) The provision giving a right of priority to a person who has advanced money for the making of payments on account of wages and salaries shall have effect subject to the modifications contained in this section."	

2ND SCH. —*cont.*

Section of Act.	Amendment.
Section 242 - -	In subsection (1) for the word " shall " there shall be substituted the word " may."
	In subsection (3) for the words " from the " company to the effect that it" there shall be substituted the words " to the " effect that the company"
	In subsection (4) for all the words after " six consecutive months" there shall be substituted the words "the registrar " shall publish in the Gazette and send " to the company or the liquidator, if " any, a like notice as is provided in " last preceding subsection."
	At the end of subsection (5) there shall be inserted the words " and that nothing in " this subsection shall affect the power of " the court to wind up a company the " name of which has been struck off the " register."
	In subsection (6) for the words "on the " application of the company or member " or creditor" there shall be substituted the words "on an application made by " the company or member or creditor " before the expiration of twenty years " from the publication in the Gazette " of the notice aforesaid," and for the word " thereupon " there shall be substituted the words " upon an office copy of " the order being filed with the registrar."
	In subsection (7) for the words " letter or " notice under this section" there shall be substituted the words " notice to be " sent under this section to a liquidator " may be addressed to the liquidator at " his last known place of business, and " a letter or notice to be sent under this " section to a company."
Section 267 - -	After the word " members " there shall be inserted the words " and any foreign " partnership, association or company " irrespective of the number of its " members."

2ND SCH. —*cont.*

Section of Act.	Amendment.
Section 282 - -	After the word "Limited" there shall be inserted the words "or any contraction or "imitation of that word."
Section 285 - -	At the end of the definition of debenture there shall be added the words "bonds "and any other securities of a company "whether constituting a charge on the "assets of the company or not."
First Schedule -	In Parts I. and II. of Table B, before the words "other than the memorandum or "the abstract required to be filed with "the registrar by a receiver or manager "or the statement required to be sent to "the registrar by the liquidator in a "winding up in England" there shall be inserted the words "or required to be "sent or forwarded to the registrar."

In Part II. of Table B, for the first three paragraphs there shall be substituted the following paragraphs :—

	£	*s.*	*d.*
"For registration of a company whose number of members as stated in the articles does not exceed 25 - - - - -	2	0	0
"For registration of a company whose number of members as stated in the articles exceeds 25, but does not exceed 100, the above fee of 2*l.* with an additional 1*l.* for every additional 25 members or less after the first 25.			
"For registration of a company whose number of members as stated in the articles exceeds 100 but is not stated to be unlimited, a fee of 5*l.* with an additional 5*s.* for every additional 50 members or less after the first 100.			

2ND SCH. —*cont.*

Section of Act.	Amendment.
Fifth Schedule	- After the word "auditors" there shall be inserted the following words :— "Specific requirements as to particulars of prospectus s. 81"

Section 118.

THIRD SCHEDULE.

Session and Chapter.	Short Title of Act.	Extent of Repeal.
58 & 59 Vict. c. 16.	The Finance Act, 1895.	Section sixteen.
8 Edw. 7. c. 69.	The Companies (Consolidation) Act, 1908.	In subsection (3) of section ten, the words "or a company limited by "guarantee." In subsection (3) of section twenty, the words "and directors and "managers." Section forty. Subsection (3) of section forty-one. In subsection (1) of section forty-four the words "or in the case of "a special resolution the con- "firmation." Section forty-five. Section fifty-six. In section sixty-three, the word "limited" wherever it occurs. In subsection (3) of section sixty-nine the words "or confirmed." In subsection (4) of section seventy, the words "printing or" and the words "or extraordinary." In paragraph (*d*) of subsection (1) of section eighty-one, the words "the "minimum subscription on which "the directors may proceed to "allotment, and." Section eighty-two. Subsection (2) of section eighty-four. Subsection (7) of section eighty-five. In subsection (1) of section eighty-seven, the words from "and (*d*)" to the end of the subsection.

3RD SCH. —*cont.*

Session and Chapter.	Short Title of Act.	Extent of Repeal.
8 Edw. 7. c. 69—*cont.*	The Companies (Consolidation) Act, 1908—*cont.*	In subsections (1) and (2) of section eighty-nine, the words " whether " absolutely or."
		In subsection (5) of section one hundred and four the words from " or (*b*) any " to the end of the section.
		In subsection (1) of section one hundred and seven, the word " forthwith."
		Subsection (7) of section one hundred and nine.
		Section one hundred and fourteen.
		Section one hundred and nineteen.
		Subsection (2) of section one hundred and twenty-one.
		Subsections (1) (2) (3) (4) and (8) of section one hundred and thirty-one.
		Paragraph (*c*) of subsection (1) of section one hundred and fifty-one.
		In subsection (9) of section one hundred and seventy-five, the words " as to the conduct of the exami- " nation, but not as to costs."
		In paragraph (viii) of section one hundred and eighty-six, the words " on the application of a contribu- " tory "
		Section one hundred and eighty-eight.
		Section one hundred and ninety.
		In subsection (3) of section one hundred and ninety-two the words " at either of the meetings held for " passing andconfirming the same."
		Section one hundred and ninety-eight.
		In section one hundred and ninety-nine, the words " by special or " extraordinary resolution."
		In section two hundred and thirteen the words " by or subject to the " supervision of the court."
		In section two hundred and fifteen the words " in Scotland or."
		Section two hundred and seventeen.
		Subsection (3) of section two hundred and seventy-four.
		Schedule two.

3RD SCH. —*cont.*

Session and Chapter.	Short Title of Act.	Extent of Repeal.
7 & 8 Geo. 5. c. 18.	The Companies (Foreign Interests) Act, 1917.	The whole Act.
7 & 8 Geo. 5. c. 28.	The Companies (Particulars as to Directors) Act, 1917.	Section one, subsection (1) of section two, and in section three the words "seventy-five."

CHAPTER 46.

An Act to amend the Theatrical Employers Registration Act, 1925. [3rd August 1928.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Powers of registration authorities to institute proceedings, &c. 15 & 16 Geo. 5. c. 50.

1. It shall be lawful for the registration authority under the Theatrical Employers Registration Act, 1925, to institute and prosecute any proceedings for any offence under that Act, to apply for orders under section seven of that Act, and to oppose applications made under section nine of that Act.

Power to refuse, cancel or suspend the registration of a person convicted of offence involving dishonesty.

2.—(1) Where an applicant for registration under the Theatrical Employers Registration Act, 1925, or a person registered thereunder, is a person who has been convicted of an offence involving dishonesty (not being an offence under the said Act), and has been sentenced therefor to penal servitude or to imprisonment without the option of a fine, the registration authority, if they consider the offence one which makes it undesirable that a person convicted thereof should be registered under the said Act, may refuse the application or, as the case may be, cancel or suspend the registration of that person:

Provided that a person whose application is so refused, or whose registration is so cancelled or suspended, may, within one month after the refusal, cancellation or suspension, appeal to a court of summary jurisdiction, and the court may dismiss the appeal or make such order in the matter as the court may think just.

(2) Where the registration of a person has been cancelled or suspended under this section, the cancellation or suspension shall not take effect until the time allowed for appealing has expired, and in the event of an appeal being lodged, until the appeal has been disposed of or abandoned.

Special provision for Scotland.

3. Section one of this Act shall in its application to Scotland have effect as if the reference to the institution and prosecution of proceedings for an offence were omitted therefrom.

Short title and construction.

4. This Act may be cited as the Theatrical Employers Registration (Amendment) Act, 1928, and shall be construed as one with the Theatrical Employers Registration Act, 1925, and that Act and this Act may be cited together as the Theatrical Employers Registration Acts, 1925 and 1928.

TABLE II.

A TABLE
OF
THE TITLES OF THE MEASURES PASSED BY THE NATIONAL ASSEMBLY OF THE CHURCH OF ENGLAND WHICH RECEIVED THE ROYAL ASSENT DURING THE SESSION.

[18 & 19 GEORGE 5.]

18 & 19 GEORGE 5.

ROYAL ASSENT, 2ND JULY, 1928.

No. 1. A Measure to amend the Ecclesiastical Commissioners Act, 1840. (*Ecclesiastical Commissioners (Provision for Unbeneficed Clergy).*)

ROYAL ASSENT, 3RD AUGUST, 1928.

No. 2. A Measure to regulate the administration of the trusts affecting tithe rent-charge and other rent-charges, rents and payments in lieu of tithe vested in Queen Anne's Bounty in trust for incumbents of benefices, and for purposes connected therewith. (*Tithe (Administration of Trusts).*)

No. 3. A Measure to amend the Clergy Pensions Measure, 1926. (*Clergy Pensions (Amendment).*)

MEASURES

PASSED BY THE NATIONAL ASSEMBLY OF THE CHURCH OF ENGLAND WHICH RECEIVED THE ROYAL ASSENT DURING THE SESSION.

18 & 19 GEO. 5.

No. 1.

A MEASURE passed by the National Assembly of the Church of England

To amend the Ecclesiastical Commissioners Act, 1840. [2nd July 1928.]

Grants to unbeneficed clerks in Holy Orders. 3 & 4 Vict. c. 113.

1.—(1) The purposes to which the revenues carried to the Common Fund of the Ecclesiastical Commissioners pursuant to section sixty-seven of the Ecclesiastical Commissioners Act, 1840, and the properties and investments from which such revenues arise may be applied shall include the making of further provision either by way of additional stipend or otherwise in accordance with any scheme or regulations from time to time made by the said Commissioners for any clerk in Holy Orders who—

(i) is unbeneficed;

(ii) has attained the prescribed age;

(iii) holds a curacy or performs ecclesiastical duty as assistant to the incumbent of a benefice in some part of the Province of Canterbury or the Province of York other than the Channel Islands or the Isle of Man;

(iv) is qualified by service of such character and duration as may be prescribed; and

(v) is approved by the Ecclesiastical Commissioners as a recipient of such further provision upon the recommendation of the bishop of the diocese in which he holds a curacy or performs ecclesiastical duty, and also by such diocesan body or authority (if any) as may be prescribed.

(2) The making of further provision for any unbeneficed clerk under this Measure shall be in the discretion of the Ecclesiastical Commissioners, who shall, in the exercise of such discretion, have regard to the personal needs and services of the clerk.

(3) In this Measure the expression "prescribed" means prescribed by schemes or regulations made hereunder by the Ecclesiastical Commissioners.

Short title.

2. This Measure may be cited as the Ecclesiastical Commissioners (Provision for Unbeneficed Clergy) Measure, 1928.

No. 2.

A MEASURE passed by the National Assembly of the Church of England

To regulate the administration of the trusts affecting tithe rent-charge and other rent-charges, rents and payments in lieu of tithe vested in Queen Anne's Bounty in trust for incumbents of benefices, and for purposes connected therewith. [3rd August 1928.]

Measure to affect certain beneficial interests in tithe rent-charge, &c. 15 & 16 Geo. 5. c. 87.

1.—(1) Subject to the provisions of this Measure, this Measure shall apply to the beneficial interests of incumbents of benefices and other persons for the time being entitled to receive the emoluments of benefices in—

(i) tithe rent-charge vested in Queen Anne's Bounty under section three of the Tithe Act, 1925, and

(ii) rent-charges, rents, tithes and other payments vested in Queen Anne's Bounty under section fourteen of the Tithe Act, 1925;

and the incumbents and other persons entitled to such beneficial interests are in this Measure referred to collectively as the beneficiaries.

(2) Subject to the express provisions of this Measure as to the mode of enjoyment of the beneficial interests to which this Measure applies, nothing contained in this Measure shall affect the nature, amount or duration thereof or the common law or any enactment relating either to tithe rent-charge or to the rent-charges, rents, tithes and other payments to which section fourteen of the Tithe Act, 1925, applies.

(3) This Measure shall not apply to the beneficial interest in any tithe rent-charge, rent-charge, rent, tithe or other payment which for the time being is not collected through a committee for a collection area constituted under section ten of the Tithe Act, 1925.

Quarterly payments to be made on account of beneficial interests in tithe rent-charge.

2.—(1) Subject to the provisions of this Measure, Queen Anne's Bounty shall, after this Measure has come into operation, make in respect and on account of the beneficial interests in tithe rent-charge to which this Measure applies quarterly payments to the beneficiaries respectively interested in the same.

(2) Such quarterly payments shall be made on the first days of January, April, July and October in each year, but so that the first payment shall be made on either the first day of April or the first day of October, whichever shall first occur after the appointed day.

(3) The quarterly payments made on the first days of April and July in any year shall be in respect of the tithe rent-charge payable on the first day of April in that year, and the quarterly payment made on the first day of October in any year shall, together with the quarterly payment made on the following first day of January, be in respect of the tithe rent-charge payable on such first day of October.

Mode of ascertaining amounts of quarterly payments.

3.—(1) Subject to any necessary apportionment, the amount of any quarterly payment to a beneficiary in respect of his beneficial interest in tithe rent-charge shall be one-half of such a sum as is estimated by Queen Anne's Bounty to be equal to such portion of the half-year's tithe rent-charge in respect of which the payment is made as will be available for actual payment to the beneficiary.

(2) Provided that—

(i) Queen Anne's Bounty shall have power to deduct from any tithe rent-charge any principal money and interest due to Queen Anne's Bounty under any mortgage or charge made under the Acts specified in the Schedule to this Measure or any of them and affecting such tithe rent-charge;

(ii) deductions, which under the Ecclesiastical Dilapidations Measure, 1923, the Clergy Pensions Measure, 1926, and any amendment thereof respectively, or under any other Measure, are required or authorised to be made from monies payable by Queen Anne's Bounty may be made, in any case where such monies are payable to a beneficiary, either from tithe rent-charge or from other monies payable by Queen Anne's Bounty to such beneficiary, as Queen Anne's Bounty may determine; and

(iii) Queen Anne's Bounty shall have power for the purpose of any estimate made by Queen Anne's Bounty under this section to treat any deduction required or authorised to be made from tithe rent-charge as wholly or partially postponed or anticipated, and so that—

(*a*) where any deduction is postponed, it shall, to the extent to which it is postponed, instead of being made from the half-year's tithe rent-charge from which it would have been made if it had not been postponed, be made (subject to the provisions of this Measure) from such subsequent instalments of the tithe rent-charge attached to the benefice concerned as Queen Anne's Bounty may determine;

(*b*) where any deduction is anticipated, it shall not be anticipated to any greater extent than will effect the deduction from any half-year's tithe rent-charge of so much of any sum admitting of deduction as accrued during a period terminating not

later than the period during which such half-year's tithe rent-charge accrued; and

(*c*) Queen Anne's Bounty shall, as between Queen Anne's Bounty and the beneficiary concerned, but not otherwise, have power to determine during what period any sum which admits of deduction by anticipation under this subsection is to be deemed to have accrued in any case where this is not already provided for by the existing law.

Quarterly payments on account of other beneficial interests.

4. Queen Anne's Bounty shall apply the system of quarterly payments in respect and on account of the beneficial interests in tithe rent-charge established by this Measure to the beneficial interests to which this Measure applies in the rent-charges, rents, tithes and other payments vested in Queen Anne's Bounty under section fourteen of the Tithe Act, 1925, with such variations as the dates of payment and special character of any such rent-charge, rent, tithe or other payment may require.

Revision and adjustment of quarterly payments.

5.—(1) Queen Anne's Bounty shall have power—

(i) to revise generally, and at any period in the year as circumstances may require, any estimate made by Queen Anne's Bounty under this Measure for the purpose of ascertaining the amount of any quarterly payment payable to a beneficiary; and

(ii) to adjust any over-payment or under-payment made in respect of any beneficial interest to which this Measure applies by making such deductions from or additions to any quarterly payment payable to the beneficiary who has received the over-payment or the under-payment as Queen Anne's Bounty may think necessary.

(2) In any case where by reason of the avoidance of a benefice or for any other reason such over-payments or under-payments cannot be fully adjusted under the foregoing provisions of this section, the balance due to Queen Anne's Bounty or to the beneficiary, as the case may be, shall be recoverable as a debt from the beneficiary or his estate, or from Queen Anne's Bounty, as the case may be.

(3) In any case where such a balance as aforesaid is due to Queen Anne's Bounty, and any monies are payable by Queen Anne's Bounty to the beneficiary from whom the balance is due, Queen Anne's Bounty may, to such extent as may be required, retain such monies and apply the same in satisfaction of the said balance.

Determination of questions.

6. For the purpose of this Measure, Queen Anne's Bounty shall appoint an appeal committee consisting of such of the Governors as Queen Anne's Bounty may determine, and without prejudice to any other remedy a beneficiary shall be entitled to require that any question which may arise in connection with the application to the beneficial interest of such beneficiary of the system of quarterly payments established by this Measure shall be determined by such appeal committee.

Tithe Revenue Account

7.—(1) Queen Anne's Bounty shall establish a special account to be known and hereinafter referred to as the Tithe Revenue Account, into which shall be paid—

(i) all monies received by Queen Anne's Bounty from committees constituted under section ten of the Tithe Act, 1925, in respect of tithe rent-charge, rent-charges, rents, tithes and other payments vested in Queen Anne's Bounty in trust for the beneficiaries;

(ii) any monies representing any loan made to Queen Anne's Bounty for the purposes of this Measure by the Ecclesiastical Commissioners or other lender; and

(iii) any monies representing the interest upon or the income of any funds for the time being standing to the credit of the Tithe Revenue Account.

(2) Out of the Tithe Revenue Account there shall be paid or transferred—

(i) all amounts properly payable or transferable out of the Tithe Revenue Account to persons other than the beneficiaries or to any fund;

(ii) any payments which are required to meet the interest upon any loan made for the purposes of this Measure and any principal requiring to be repaid; and

(iii) the payments to the beneficiaries provided for by this Measure.

Power of Queen Anne's Bounty to borrow.

8. Queen Anne's Bounty shall have power from time to time to borrow such monies as shall be required for the purposes of this Measure, and to secure the monies borrowed and the interest thereon by a charge on the Tithe Revenue Account, but so that no such borrowing or charge shall impose any liability on any property or monies vested in or held by Queen Anne's Bounty other than the Tithe Revenue Account.

Powers of Ecclesiastical Commissioners.

9.—(1) The Ecclesiastical Commissioners shall have the following powers, namely:—

(i) Power from time to time to lend to Queen Anne's Bounty for the purposes of this Measure upon the security of a charge upon the Tithe Revenue Account such monies forming part of their Common Fund, or arising from securities and investments the income of which is paid into their Common Fund as they may deem expedient;

(ii) Power from time to time to guarantee to any lender other than the Ecclesiastical Commissioners making a loan to Queen Anne's Bounty for the purposes of this Measure the repayment of such loan and the interest thereon; and

(iii) Power to secure any guarantee given by the Ecclesiastical Commissioners under this section by a charge upon their Common Fund revenues and properties or any part thereof respectively, but so that any such charge shall not prevent the Ecclesiastical Commissioners from dealing with their Common Fund revenues and properties as absolute owners free from any incumbrance, and shall not affect any property in the hands of a transferee from the Ecclesiastical Commissioners whether for value or not, but in the case of transfer for value shall shift to the money or property which is the consideration for the transfer.

(2) The Ecclesiastical Commissioners shall exercise the powers conferred on them by this section in such manner as will enable the system of quarterly payments to beneficiaries established by this Measure to be set on foot, and, subject to the provisions of this Measure, to be continued.

Determination or suspension of system of quarterly payments.

10. Queen Anne's Bounty and the Ecclesiastical Commissioners shall respectively have power to suspend for any period or to determine at any time the system of quarterly payments to beneficiaries established by this Measure, but such power shall only be exercisable by the Ecclesiastical Commissioners by a notice in writing served on Queen Anne's Bounty and requiring Queen Anne's Bounty to suspend or determine the said system at the expiration of one year from the service of the notice.

Winding up.

11. Upon the determination of the system of quarterly payments to beneficiaries established by this Measure the Tithe Revenue Account shall be wound up, and for the purposes of such winding up the Ecclesiastical Commissioners shall make such advances under the power in that behalf conferred on them by this Measure as shall be sufficient to provide for the discharge of the liabilities of the Tithe Revenue Account, such advances being made upon the footing that as between Queen Anne's Bounty and the Ecclesiastical Commissioners no liability for any deficiency of the Tithe Revenue Account is to fall upon any property or monies vested in or held by Queen Anne's Bounty other than the Tithe Revenue Account.

Tithe Act, 1925, section eleven.

12. Notwithstanding the provisions of section eleven of the Tithe Act, 1925, no scheme under that section shall be framed or come into operation until such time as Queen Anne's Bounty deems expedient, and Queen Anne's Bounty may exclude from the operation of any such scheme any tithe rent-charge, rent-charge, rent, tithe or other payment which for the time being is not collected through a committee for a collection area constituted under section ten of the Tithe Act, 1925.

Regulations.

13.—(1) Queen Anne's Bounty shall have power to make regulations as to the manner in which the powers conferred on Queen Anne's Bounty shall be exercised, and generally for the purpose of carrying this Measure into effect.

(2) Any regulations made by Queen Anne's Bounty under this section shall be laid before the Church Assembly.

Proof of regulations.

14. Evidence may be given of any regulations made by Queen Anne's Bounty under this Measure or the Tithe Act, 1925, by producing a copy thereof sealed with the common seal of Queen Anne's Bounty, or certified to be

a true copy under the hand of the Treasurer for the time being of Queen Anne's Bounty.

Commencement

15.—(1) This Measure shall come into operation on the appointed day.

(2) The appointed day shall be such day not later than three months after the passing of this Measure as Queen Anne's Bounty may determine.*

(3) The determination by Queen Anne's Bounty of the appointed day shall be notified by advertisement in the "London Gazette."

Interpretation.

16. In this Measure the expressions "tithe rent-charge" and "benefice" have the same meanings as in the Tithe Act, 1925.

Short title.

17. This Measure may be cited as the Tithe (Administration of Trusts) Measure, 1928

SCHEDULE.

Section 3.

The Clergy Residences Repair Act, 1776.
The Clergy Residences Repair Act, 1780.
The Clergy Residence Act, 1826.
The Parsonages Act, 1838.
The Parsonages Act, 1865.
The Loans (Incumbents of Benefices) Amendment Act, 1918.

No. 3.

A MEASURE passed by the National Assembly of the Church of England

To amend the Clergy Pensions Measure, 1926.

[3rd August 1928.]

Extension of scope of Clergy Pensions Measure, 1926.

1. Subsection (1) of section one of the Clergy Pensions Measure, 1926 (in this Measure referred to as the "principal Measure"), shall have effect and shall be deemed always to have had effect as if the following paragraph were substituted for paragraph (*h*) (that is to say):—

"(*h*) Such other clerks in Holy Orders licensed under seal by diocesan bishops and engaged in

* The day thus determined was September 30, 1928: *see* "London Gazette," August 14, 1928, p. 5445.

rendering continuous and whole-time ecclesiastical service as are not upon their own application excluded by the pensions authority from the provisions of this Measure on the ground that they are entitled to the benefits of some pension or superannuation scheme, approved by the pensions authority, other than that established by this Measure."

Aggregation of preferments and stipends.

2. In any case where an income is simultaneously derived from more than one of the sources mentioned in subsection (1) of section one of the principal Measure, but the income derived from each of such sources or from any one or more of them is less than one hundred pounds, the whole of such income shall be aggregated for the purpose of the said subsection, and references in the principal Measure and in this Measure to preferments, offices or functions by virtue whereof the principal Measure applies to any person shall be deemed to include preferments, offices or functions by virtue whereof as affected by the provisions of this section the principal Measure applies to any person.

Qualifying pensionable service.

3. Section three of the principal Measure shall have effect, and shall be deemed always to have had effect, as if for subsection (1) thereof the following subsection were substituted:—

"(1) For the purposes of this Measure the expression 'a qualifying period of pensionable service' means a period of, or a succession of periods (either with or without intervals), amounting in the whole to not less than, fifteen years, and consisting of the aggregate of—

(i) any period before the appointed day during which a compulsory contributor has within the area to which this Measure applies, served as a clerk in Holy Orders in such a capacity as to bring him within any of the classes of clergy mentioned in subsection (1) of section one of this Measure;

(ii) the period or periods after the day immediately preceding the appointed day in respect of which such compulsory contributor has paid or become liable to pay contributions or instalments of contributions under this Measure; and

(iii) any other period during which such compulsory contributor has, either in the area to which this Measure applies or outside, served as a clerk in Holy Orders, and in respect of which he has under an agreement made with the pensions authority paid to the pensions authority such a sum as the pensions authority may require not exceeding the actuarial equivalent of the cost of the addition of such period to his qualifying period of pensionable service:

Provided that the pensions authority shall have power to release a compulsory contributor from his liability to pay contributions in respect of the year commencing upon the appointed day upon the terms that such year shall not be taken into account in calculating the qualifying period of pensionable service of such compulsory contributor."

Conditions for the receipt of pensions.

4. The words "provided that" shall be substituted for the words "For the purposes of this Measure" in section four of the principal Measure, and that section as so amended shall have effect as a proviso to the first of the conditions laid down by section five of the principal Measure.

Provinces to be equally represented upon the pensions authority.

5.—(1) All elections to membership of the pensions authority made by the Church Assembly after the passing of this Measure shall be made upon the footing that one-half of the members so elected shall be persons ordinarily resident in the Province of Canterbury, and one-half of the members so elected shall be persons ordinarily resident in the Province of York:

Provided that—

(i) this section shall not apply to members of the pensions authority elected from among the beneficiaries of the Clergy Pensions Institution; and

(ii) where the whole number of the members elected by the Church Assembly to whom this section applies is for the time being not an even number, such of the said members as are ordinarily resident in either province may exceed such of the said members as are ordinarily resident in the other province by one.

(2) The expressions " nominate " and " nomination " shall in the principal Measure and in this Measure be construed as including " elect " and " election " and *vice versa*.

(3) In section eight of the principal Measure the words " (and so that of such sixteen members not more " than nine shall be persons ordinarily resident in the " Province of Canterbury) " are repealed.

Vacation of office by members of the pensions authority.

6.—(1) At the expiration of a period of three years from the appointed day one-third of each class of the original members of the pensions authority selected by lot shall vacate office.

(2) At the expiration of a period of five years from the appointed day one-half of the remaining original members of the pensions authority in each class selected by lot shall vacate office.

(3) At the expiration of a period of seven years from the appointed day the remaining original members of the pensions authority shall vacate office.

(4) For the purposes of this section—

(i) the members of the pensions authority elected by the Church Assembly otherwise than from among the beneficiaries of the Clergy Pensions Institution, the members elected by the Church Assembly from among the said beneficiaries, and the members nominated by the Ecclesiastical Commissioners shall respectively be classes of members;

(ii) a class of members shall be deemed to be reduced by one or two as may be required if the number of the members thereof is not an even multiple of three or two;

(iii) original members include members appointed to fill vacancies not being members elected for a term of years under this section or the immediate or other successors of members appointed for a term of years under this section; and

(iv) for the purposes of this section the chairman is not included among the members of the pensions authority.

(5) Members of the pensions authority elected on the occasion of the vacancies provided for by this section and their immediate and other successors shall, subject to the

provisions of this section, hold office for six years, except that members who are such successors as aforesaid and who are elected to fill casual vacancies or upon a reduction in number in the beneficiaries of the Clergy Pensions Institution shall respectively hold office only for the remainder of the respective terms for which the members replaced would respectively have held office.

(6) Members of the pensions authority vacating office shall be eligible for re-election.

(7) The term of office of the chairman of the pensions authority shall be determined by the Church Assembly.

(8) The chairman or any member of the pensions authority may for good cause be removed from office by the body by whom he was elected.

(9) Section ten of the principal Measure is hereby repealed.

Local committees.

7. The pensions authority shall, in addition to the powers mentioned in section twelve of the principal Measure, have power to appoint any persons or any body of persons, whether members of the pensions authority or not, to act upon such terms and conditions as may be laid down by the pensions authority as local committees for any areas, whether dioceses or not, and subject to the provisions of the principal Measure to delegate to such committees any powers and duties of the pensions authority.

Special fund for donations and bequests.

8.—(1) The pensions authority shall have power to create a separate fund consisting of any testamentary and other gifts made to the pensions authority, and subject to any conditions imposed by the testators or other donors may, at the discretion of the pensions authority, apply such fund or any part thereof for any purpose beneficial to the persons to whom the principal Measure applies, including non-contributing pensioners and, notwithstanding any provisions of subsection (4) of section seven of the principal Measure to the contrary, voluntary contributors, or to the widows and orphans of such persons.

(2) Paragraph (*e*) of subsection (1) of section sixteen of the principal Measure is hereby repealed, and subsection (1) of section twenty-four of the principal Measure shall be modified accordingly.

Contributions.

9.—(1) Subject to the provisions of this section every compulsory contributor shall be liable to pay a contribution in respect of each calendar year during any part of

which he is a compulsory contributor, and in Rule 1 of the Contribution Rules the word "yearly" shall be substituted for the word "half-yearly" wherever it occurs and the rates of contribution set out in or to be ascertained under such rule shall be read as if multiplied by two.

(2) An annual contribution shall be paid in two instalments payable on the thirtieth day of June and the thirty-first day of December in each year in respect of the half-years ending on those days respectively, but a compulsory contributor shall not be bound to pay any half-yearly instalment unless on the first day of the half-year in respect of which the instalment is payable the principal Measure applied to him as a compulsory contributor, or unless he has undertaken in writing to pay the instalment.

(3) Every contribution payable by a compulsory contributor under the principal Measure before this Measure comes into force shall be deemed to have been payable in respect of the half-year beginning on the day on which the contribution was due.

(4) Rule 11 of the Contribution Rules is hereby repealed.

(5) Subject to the provisions of the principal Measure relating to byelaws the pensions authority shall have power to make byelaws regulating the collection of contributions, and such byelaws may be either additional or supplementary to the contribution rules as amended by this Measure, but no byelaw made by the pensions authority under this subsection shall alter any rate of contribution.

Assessable clerical income

10.—(1) For the purposes of Rule 1 of the Contribution Rules as amended by this Measure assessable clerical income means the net income as ascertained under the provisions of this Measure which is earned during the year preceding the year of assessment by a compulsory contributor as the holder of any preferment or in respect of the stipend, salary or emolument of an office or function by virtue whereof the principal Measure applies to him, and includes the annual value of his parsonage house or house of residence (if any): Provided that where an assessable clerical income is derived from more than one of the above-mentioned sources, either simultaneously or consecutively, the whole of that income shall be aggregated.

(2) The value of a parsonage house or house of residence shall be estimated according to the annual value thereof for the purposes of the enactments relating to income tax, but subject to the deduction of the sum (if any) by which such annual value exceeds one-eighth of the net income earned during the said preceding year by the compulsory contributor concerned as the holder of the benefice, deanery, prebend or canonry to which such parsonage house or house of residence belongs.

(3) A pension under the Incumbents Resignation Acts, 1871 and 1887, or the Deans and Canons Resignation Act, 1872, and any charge created under the transitional provisions of the principal Measure shall be allowed as a deduction in estimating the assessable clerical income. 35 & 36 Vict. c. 8.

(4) A compulsory contributor who has held no preferment or office by virtue whereof the principal Measure applies to him during the year preceding the year of assessment shall, and a compulsory contributor who has held such preferment or office for part of that year only may, if the pensions authority think fit, be assessed on his estimated net income for the year of assessment.

(5) The pensions authority shall assess compulsory contributors to contributions in accordance with the Contribution Rules as amended by this Measure, and for the purposes of any assessment may determine whether and in what manner any sums payable under the Ecclesiastical Dilapidations Measure, 1923, are to be apportioned between a parsonage house and other buildings of a benefice, and any other matter requiring to be determined and not expressly provided for by the principal Measure or by this Measure.

(6) Every assessment to contributions shall as soon as is reasonably practicable be communicated by the pensions authority to the compulsory contributor concerned, who shall be accorded a period of twenty-one days within which to give notice to the pensions authority of any objection to the assessment and of the grounds thereof.

(7) The pensions authority shall have power from time to time to revise or adjust any assessment to contributions in any case where the circumstances so require, and any revised or adjusted assessment shall supersede the original assessment or any previously revised or adjusted assessment.

(8) Notwithstanding any other provision of this Measure the pensions authority shall have power in any exceptional case where, in the opinion of the pensions authority, circumstances so require, to determine the amount of the assessable clerical income of a compulsory contributor, or of any item thereof, upon such basis as the pensions authority may think proper.

(9) Rules 2 and 3 of the Contribution Rules are hereby repealed.

Returns of clerical income.

11.—(1) The pensions authority may send to every bishop (not being a diocesan bishop), priest or deacon in the area to which the principal Measure applies a requirement to furnish particulars of his clerical income in the form set out in the Schedule to this Measure, or in such other form as may be prescribed, and it shall be the duty of every bishop, priest or deacon to whom such a requirement or other request for information is sent to complete the form and return it, or furnish the information required to the pensions authority within such period not being less than twenty-one days, as the pensions authority may determine.

(2) If any bishop, priest or deacon to whom such a requirement or request for information is sent fails to comply therewith, the pensions authority may assess him to contributions of such amounts fixed on the basis of such information as the pensions authority shall in its absolute discretion think proper, and the making of such an assessment shall be primâ facie evidence that such bishop, priest or deacon is a compulsory contributor, and, as such, liable to pay the contribution assessed.

(3) The pensions authority shall be entitled to disclose information obtained under the provisions of this section to any person, authority or body charged with administrative duties connected with the Church of England.

(4) Rule 4 of the Contribution Rules is hereby repealed.

Clergy Pensions Institution.

12. Any monies forming part of the funds of the Clergy Pensions Institution may at the discretion of the Institution be advanced by way of loan to any beneficiary of the Institution upon the security of any sum which under the Rules of the several funds of the Institution is standing to his credit.

Transition from the Incumbents Resignation Acts, 1871 and 1887.

13. Section twenty-seven of the principal Measure shall be amended by substituting the following paragraph for paragraph (i) of subsection (1) of that section :—

" (i) In any case where a compulsory contributor who was admitted to deacon's orders before the appointed day is about to retire and is the holder of a benefice, the bishop of the diocese in which such benefice is situate shall before accepting the resignation of such compulsory contributor notify the pensions authority that he proposes to accept the same, and if the pensions authority shall be of opinion—

(*a*) that such compulsory contributor will upon his retirement be entitled to enter upon the receipt of a pension under this Measure, and

(*b*) that the annual value of the benefice which he is resigning exceeds three hundred and fifty pounds

the pensions authority shall request the bishop to cause a commission to issue under his hand and seal, and the bishop shall cause such commission to issue accordingly."

Reciprocal arrangements.

14. Any organised body of clergy ministering outside England under the jurisdiction of any bishop consecrated as a bishop of the Church of England or of any bishop in communion with the Church of England in connection with which body a pension scheme has been established, shall, for the purposes of section thirty of the principal Measure, be deemed to be a church to which that section applies.

Return of contributions.

15.—(1) Where a compulsory contributor dies before entering upon the receipt of a pension under the principal Measure the pensions authority shall repay to his representatives out of the Clergy Pensions Fund such sum as is laid down by this section.

(2) Where a compulsory contributor ceases to be a compulsory contributor in such circumstances that he is not immediately entitled to enter upon the receipt of a pension under the principal Measure, the pensions authority may forthwith, and shall upon his attaining the age of seventy years or retiring before attaining that

age by reason of permanent disability for the performance of his work or duties repay to him out of the Clergy Pensions Fund, upon an application made by him in such form as the pensions authority shall require, such sum as is laid down by this section.

(3) A compulsory contributor receiving repayment under this section shall cease to have any further rights under the principal Measure or any amendment thereof either to receive a pension on retirement, or, if he again becomes a compulsory contributor, to have any period before the repayment taken into account in calculating his qualifying period of pensionable service or in any other respect.

(4) Provided that any bishop, priest or deacon who has received a repayment under this section and again becomes a compulsory contributor—

(i) shall have the right upon repaying to the pensions authority the amount repaid to him, together with compound interest thereon at the rate of two and a half per cent. per annum with annual rests calculated from the date of repayment to him, to be reinstated in the possession of all rights to which he would have been entitled if the repayment of contributions had never been made; or

(ii) if he does not avail himself of the said right, may, at the discretion of the pensions authority, be wholly or partially reinstated in the possession of such rights upon such terms and conditions as the pensions authority may think fit.

(5) The sum to be repaid under this section shall be—

(i) such a sum as shall be equal to the aggregate of all contributions paid by the compulsory contributor under the principal Measure, together with compound interest at the rate of two and a half per cent. per annum with annual rests upon each contribution repaid calculated from the date of the payment thereof; or

(ii) in the case of a compulsory contributor admitted to deacon's orders after the day immediately preceding the appointed day who dies before he has entered upon the receipt of

a pension under the principal Measure either such a sum as aforesaid or the sum of two hundred pounds, whichever shall be the greater.

(6) The benefits conferred by this section shall be incapable of being assigned by any instrument or act inter vivos, or of being charged or anticipated, and the same shall not pass to any trustee in bankruptcy.

(7) Any arrears of contributions due from a compulsory contributor entitled to any repayment under this section shall be deducted by the pensions authority from the monies repaid together with interest at the rate of five per cent. per annum calculated from the respective dates upon which the contributions in arrear were due.

(8) For the purposes of this section contributions paid under an agreement made under the provisions of subsection (4) of section seven of the principal Measure, or of section one of the Clergy Pensions (Amendment) Measure, 1927, shall be deemed to be contributions paid by a compulsory contributor, and all rights conferred by any such agreement shall be deemed to be rights arising under the principal Measure or an amendment thereof.

(9) Section thirty-one of the principal Measure is hereby repealed.

Isle of Man and non-contributing pensioners.

16. The provisions of the principal Measure relating to non-contributing pensioners shall apply to the Isle of Man, and the provisions to the contrary of subsection (2) of section thirty-eight of the principal Measure (being all words before the words "the transitional provisions") are hereby repealed.

Commencement.

17. This Measure (except sections one and three, which shall have effect as from the appointed day) shall come into force on the first day of January in the year following upon that in which it is passed.

Short title and construction.

18.—(1) This Measure may be cited as the Clergy Pensions (Amendment) Measure, 1928, and shall be construed as one with the principal Measure, and the principal Measure, the Clergy Pensions (Amendment) Measure, 1927, and this Measure may be cited together as the Clergy Pensions Measures, 1926 to 1928.

(2) In this Measure the expression "appointed day" means the first day of January, 1927.

Section 11.

THE

RETURN OF BENEFICE INCOME FOR

*Name of Incumbent (in full)*_____
*Date of Birth*_____
*Postal Address*_____

FOR ASSESSMENT UNDER THE CLERGY

(A)—INCOME OF BENEFICE FOR THE YEAR 192 :—	£	s.	d.
1. FEES			
2. EASTER OFFERINGS			
3. PEW RENTS			
4. DIVIDENDS ON INVESTMENTS (before deduction of tax) :—			
(a) Ecclesiastical Commissioners			
(b) Trustees			
5. AUGMENTATION GRANTS AND OTHER ANNUAL PAYMENTS :—			
(a) Ecclesiastical Commissioners			
(b) Other sources			
6. QUEEN ANNE'S BOUNTY :—			
(a) Interest and Dividends			
(b) Net amount of Tithe			
7. AMOUNT OF TITHE COLLECTED DIRECT (*less* statutory Charges due to Queen Anne's Bounty)			
8. TITHE REDEMPTION ANNUITIES—(Interest portion due from Queen Anne's Bounty)			
9. INCOME FROM CHARITABLE SOURCES—(Paid to me in virtue of my office)			
10. LETTING OF LANDS AND HOUSES (excluding Parsonage House), Ground Rents, Sporting and other rights			
11. VOLUNTARY PAYMENTS MADE IN VIRTUE OF MY OFFICE :—			
(a) From Parish			
(b) From Patron			
(c) From Queen Victoria Clergy Fund			
(d) From Diocesan Funds			
(e) From other sources			
12. MANORIAL RIGHTS, including Leases of Minerals			
13. INCOME from other Ecclesiastical Sources (state nature)			
Total Income £			
Less Total Outgoings £			
Total Net Income £			

(B)—GROSS SCHEDULE "A" INCOME TAX :—

Value of Parsonage House or House of Residence	£	:	:
Less Allowance for Study	£	:	:
Value for Pension Contribution	£	:	:
ASSESSABLE INCOME £			

* CURATES OFFICIATING

Name.	Postal Address.	Date of Birth.

Date

NOTE.— (i) If the Schedule A value exceeds 1/8th of the total net income as shown of the Parsonage House.
(ii) Voluntary payments from Parish should include payments by Parochial and Pensions Contribution.

SCHEDULE.

THE YEAR ENDING 31ST DECEMBER, 192 .

*Name of Benefice[s]*_____
*Rural Deanery*_____
*Diocese*_____ *Date of Ordination*_____

PENSIONS MEASURES, 1926–1928.

OUTGOINGS:—	£	s.	d.
1. PERMANENT OUTGOINGS—			
(a) Cost of Collection of Pew Rents and Fees			
(b) Ecclesiastical Dues			
(c) Other Charges			
(d) Repairs:—			
(i) Annual Payment under the Ecclesiastical Dilapidations Measure, 1923 (including Parsonage House)			
(ii) If no dilapidations survey yet made, insert Schedule A Income Tax allowances for Repairs on Glebe and Parsonage House			
2. OUTGOINGS IN RESPECT OF GLEBE LANDS AND BUILDINGS (excluding Parsonage House), other than Repairs:—			
(a) Land Tax			
(b) Tithe Rent-Charge			
(c) Quit-Rent, other Rent and Rates			
(d) Collection Charges and Insurance			
3. OTHER CHARGES:—			
(a) Special Expenses of Office (as allowed by Income Tax authorities)			
(b) Mortgage Charges—			
(i) Capital Repayment			
(ii) Interest Payment			
(c) Retired Incumbent's Pension charged on Benefice			
(d) Curate's Stipend—			
(i) Compulsory under Act 48 & 49 Vict., cap. 54, Sect. 13, 16 & 17 Geo. V., No. 8, Sec. 5			
(ii) Voluntary			
(e) Payments to Lay Workers licensed by Bishop			
(f) Other Outgoings (state nature)			
TOTAL OUTGOINGS £			

UNDER ME.

Date of Ordination.	Emoluments of office received during the year. (In the event of changes please aggregate.)

Signature of Incumbent

above, then 1/8th only of the net income will be added instead of the Schedule A value

Church Council or Churchwardens towards Dilapidations, Rates on Parsonage House,

TABLE III.

Showing the EFFECT of the LEGISLATION of the FOURTH SESSION of the THIRTY-FOURTH PARLIAMENT of the UNITED KINGDOM AND NORTHERN IRELAND.

(FEBRUARY 7—AUGUST 3, 1928.)

FORMER ACTS (IN CHRONOLOGICAL ORDER) REPEALED OR AMENDED BY ENACTMENTS OF 18 & 19 GEO. 5.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
24 Geo. 2. c. 23.	Calendar (New Style) Act, 1750.	S. 3, new calendar and rules, &c., amended (prosp.).	35.
25 Geo. 2. c. 30.	Calendar Act, 1751	S. 2 amended (prosp.) -	35.
1 & 2 Will. 4. c. 37.	Truck Act, 1831 -	S. 8 excluded - - -	13, ss. 1 (5), 13 (2).
3 & 4 Will. 4. c. 98.	Bank of England Act, 1833.	S. 6 am. (prosp.) - -	13, ss. 1 (2) (3), 13 (2).
1 & 2 Vict. c. 118.	Court of Session (No. 2) Act, 1838.	Ss. 18, 20 amended - -	34, s. 10.
6 & 7 Vict. c. 73.	Solicitors Act, 1843	S. 32 extended - - -	22, s. 1 (4).
7 & 8 Vict. c. 32.	Bank Charter Act, 1844.	Ss. 2, 3, 5, 9, 11 from "save and except that," 13–20, 22, and as to E. ss. 10 and 12, repealed, s. 6 and Schedule A am. (prosp).	13, ss. 10, 13, sch.
8 & 9 Vict. c. 37.	Bankers (Ireland) Act, 1845.	Am. (prosp.) - - -	15.
16 & 17 Vict. c. 119.	Betting Act, 1853 -	Excluded (E. S.) - -	41.
17 & 18 Vict. c. 91.	Lands Valuation (Scotland) Act, 1854.	Applied as amended; power to modify Act by regs.	44, s. 9 (9), (13), (15) (*b*).

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
20 & 21 Vict. c. 43.	Summary Jurisdiction Act, 1857.	Ss. 2, 3, 8, 10–1 repealable by rules of court (extension of 15 & 16 Geo. 5. c. 49, s. 99 (1) (*g*), sch. 1).	26, s. 19 (1), sch. 1. Part I.
21 & 22 Vict. c. 72.	Landed Estates Court (Ireland) Act, 1858.	S. 53, etc. (foreshore): *see*	24, s. 2 (2).
22 Vict. c. 14	Small Debts (Ireland) Act, 1859.	S. 5 excluded - - -	17, s. 22.
24 & 25 Vict. c. 3.	Bank of England Act, 1861.	S. 4, so far as unrepealed, repealed (prosp.).	13, s. 13, sch.
31 & 32 Vict.: c. 37 -	Documentary Evidence Act, 1868.	Applied to new Scottish departments (prosp.).	34, s. 1 (5) (*e*), (6).
c. 64 -	Land Registers (Scotland) Act, 1868.	S. 25 "Lord Clerk Register" repealed.	34, s. 14, sch. Part II.
c. 100 -	Court of Session Act, 1868.	S. 63 applied - - -	30, s. 25.
32 & 33 Vict. c. 67.	Valuation (Metropolis) Act, 1869.	Sch. 3 in part substituted - Applied as amended - -	8, s. 2 (1), sch. 1. 44, ss. 1 (2) (*b*), 7 (1).
33 & 34 Vict. c. 71.	National Debt Act, 1870.	Part VII. (ss. 51–68): *see*	17, s. 25.
34 & 35 Vict. c. 105.	Petroleum Act, 1871.	Repealed (except as to N.I.) after amdt. by c. 20.	32, s. 26, sch. 3.
38 & 39 Vict.: c. 45 -	Sinking Fund Act, 1875.	Ss. 5 excluded, 7 applied, 4 and 5 extended.	17, ss. 23 (6), 24 (1) (2).
c. 63 -	Sale of Food and Drugs Act, 1875.	Act, except ss. 30–1 and 36, repealed (Jan. 1, 1929) except as to N.I. (*see* terms).	31, ss. 36–7, 38 (2), sch. 4.
39 & 40 Vict.: c. 18 -	Treasury Solicitor Act, 1876.	Applied (N.I. intestacies) -	24, s. 3.
c. 36 -	Customs (Consolidation) Act, 1876	S. 98 applied, power to relax conditions of Act. Extended by incorporation of 18 & 19 Geo. 5. c. 31. s. 12.	17, s. 2 (7), sch. 1. 31, s. 12 (2).
40 & 41 Vict.: c. 2 -	Treasury Bills Act, 1877.	S. 6 excluded - - -	1, s. 3 (2); 18, s. 2 (2).
c. 53 -	Prisons (Scotland) Act, 1877.	S. 7, first para. of s. 9 and last para. of s. 10 repealed (prosp.).	34, s. 1 (1) (6), sch. Part I.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
42&43Vict.: c. 30 -	Sale of Food and Drugs Act Amendment Act, 1879.	Repealed (Jan. 1, 1929) except as to N.I. (*see* terms).	31, ss. 36–7, 38 (2), sch. 4.
c. 44 -	Lord Clerk Register (Scotland) Act, 1879.	S. 4 proviso and s. 5 repealed.	34, ss. 4, 14, sch. Part II.
c. 47 -	Petroleum Act, 1879.	Repealed (except as to N.I.)	32, ss. 20, 26, sch. 3.
c. 49 -	Summary Jurisdiction Act, 1879.	S. 35 applied (as modified) to Northern Ireland.	17, s. 22.
43&44Vict.: c. 19 -	Taxes Management Act, 1880.	S. 73 (9) (10) repealed -	17, s. 35 (6), sch. 5.
c. 24 -	Spirits Act, 1880 -	Power to modify: *see* -	17, s. 10.
c. 35 -	Wild Birds Protection Act, 1880.	S. 3 excluded (lapwings) (E.S.).	2, s. 1 (2).
c. 19 -	Taxes Management Act, 1880.	S. 73 amended - -	17, s. 33.
44 & 45Vict. c. 58.	Army Act (as amended).	Act continued, ss. 6 (1), (*a*), (*c*), (*d*), (*g*) omitted; 190 (3A) repealed; 8 (1), 9 (1), 43, 46 (1), 47 (1), (5), 57A (9), 73 (3), 74 (1), 83 (6), 115 (10), 145 (2), 177, 180 (2) (*f*), (*g*), 182, 183 (2), 189 (2)–(4), (6), 190 (4)–(7) am.; 6 (1) (*k*) substituted; 6 (2) renumbered (3); new 6 (2) and 115 (11) added.	7, ss. 2, 4–8, schs. 2, 3.
45 & 46Vict. c. 59.	Educational Endowments (Scotland) Act, 1882.	*See* - - - - - -	30.
46 & 47Vict. c. 56.	Education (Scotland) Act, 1883.	S. 11 (*b*) proviso added -	28.
48 & 49Vict. c. 69.	Criminal Law Amendment Act, 1885.	S. 5, as amended, further amended (prosp.).	42.
49 & 50Vict. c. 27.	Guardianship of Infants Act, 1886.	S. 5 amended - - -	26, ss. 16, 20 (3).
50&51Vict.: c. 16 -	National Debt and Local Loans Act, 1887.	Extended - - - -	43, s. 1 (3).
c. 29 -	Margarine Act, 1887.	Repealed (Jan. 1, 1929) except as to N.I. (*see* terms).	31, ss. 36–7, 38 (2), sch. 4.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
51&52Vict.: c. 25 -	Railway and Canal Traffic Act, 1888.	S. 40 excluded - - -	32, s. 9 (4).
c. 43 -	County Courts Act, 1888.	Ss. 170 repealed, 71, 154, 158 amended.	26, ss. 17, 19 (2), 20 (2), schs. 1, Part II., 2.
c. 65 -	Solicitors Act, 1888.	S. 12: *see* - - -	22, s. 1 (4).
53 & 54 Vict. c. 23.	Chancery of Lancaster Act, 1890.	S. 7 repealed - - -	26, s. 20, sch. 2.
54 & 55 Vict. c. 39.	Stamp Act, 1891 -	S. 114 extended - -	17, s. 32.
55&56Vict.: c. 48 -	Bank Act, 1892 -	S. 6 amended (prosp.) -	13, ss. 7, 13 (2).
c. 55 -	Burgh Police (Scotland) Act, 1892.	S. 281 extended - - S. 432 in pt. repealed (Jan. 1, 1929).	29, s. 9. 31, ss. 37, 38 (2), sch. 4.
56&57Vict.: c. 39.	Industrial and Provident Societies Act, 1893.	S. 22 restricted (E.S.) -	4.
57 & 58Vict. c. 60 -	Merchant Shipping Act, 1894.	S. 427 extended - -	40.
58 & 59Vict.: c. 16 -	Finance Act, 1895	S. 16 repealed (prosp.) -	45, ss. 117-8, sch. 3.
c. 42 -	Sea Fisheries Regulation (Scotland) Act, 1895.	S. 4 (1) amended - -	34, s. 3.
c. 44 -	Judicial Committee (Amendment) Act, 1895.	S. 1 (2) repealed - -	26, s. 13.
59 & 60 Vict. c. 36.	Locomotives on Highways Act, 1896.	S. 5 repealed and replaced with saving (except as to N.I.).	20, ss. 3, 10, sch. 2, and *see* 32, s. 26 (3) (*b*).
60 & 61 Vict. c. 38.	Public Health (Scotland) Act, 1897.	Ss. 183–7 extended - -	29, s. 9 (1).
62 & 63 Vict. c. 51.	Sale of Food and Drugs Act, 1899.	Repealed (Jan. 1, 1929) except as to N.I. (*see* terms).	31, ss. 36–7, 38 (2), sch. 4.
2 Edw. 7. c. 41.	Metropolitan Water Board Act, 1902.	Sch. 3, para. 9 (iii) substituted.	xi.
3 Edw. 7. c. 37.	Irish Land Act, 1903.	S. 24 (6), etc.: *see* - -	24, s. 4.
4 Edw. 7. c. 21.	Capital Expenditure (Money) Act, 1904.	Extended - - -	37, s. 1 (4).
6 Edw. 7.: c. 32 -	Dogs Act, 1906 -	Ss. 1, 6 am., 4 substituted (except as to N.I.).	21.
c. 50 -	National Galleries of Scotland Act, 1906.	S. 4 (1) in pt. repealed -	34, ss. 11, 14, sch. Part II.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
5 & 6 Geo. 5.:			
c. 66 -	Milk and Dairies (Consolidation) Act, 1915.	S. 9 and sch. 3 repealed (Jan. 1, 1929).	31, ss. 37, 38 (2), sch. 4.
c. 89 -	Finance (No. 2) Act, 1915.	Sch. 1, Part III repealed -	17, s. 35 (6), sch. 5.
7 & 8 Geo. 5.:			
c. 18 -	Companies (Foreign Interests) Act, 1917.	Repealed (prosp.) except as to N.I.	45, ss. 116–8, sch. 3.
c. 28 -	Companies (Particulars as to Directors) Act, 1917.	Ss. 1, 2 (1) and in pt. 3 repealed (prosp.) except as to N.I.	45, ss. 116–8, sch. 3.
c. 31 -	Finance Act, 1917	Para. 37 [(1)] (*i*) added -	17, s. 34.
c. 64 -	Representation of the People Act, 1918.	Ss. 4 (1)–(3) repealed, 7 (1) (*b*), 43 (4), sch. 2, Part II, No. 3 omitted; ss. 1–3, 8 (1), and 43 (3) substituted; ss. 5 (3), 7 (3), 22 (2), 43 (5), schs. 2, Part II, 4, 5, amended.	12.
		Sch. 9 Part III extended (Reading).	25.
—	Air Force Act (as amended).	Act continued, ss. 6 (1) (*c*) (*d*) (*g*) (*l*) omitted; 190 (3A) repealed; 8 (1), 9 (1), 115 (10), 145 (2), 177, 182, 189 (6), 190 (4)–(7) amended; 6 (1) (*k*) substituted; 6 (2) renumbered (3); new ss. 6 (2) and 115 (11) added.	7, ss. 4–9, schs. 2, 3.
8 & 9 Geo. 5. c. 30.	Naval Prize Act, 1918.	Tribunal dissolved, ss. 1 (1), (2) in pt., 2 and sch. repealed.	36.
9 & 10 Geo. 5. c. 20.	Scottish Board of Health Act, 1919.	Ss. 1, 7 and (so far as unrepealed) 3 repealed (prosp.).	34, ss. 1 (1) (6), 2, 14, sch. Parts I and II.
10 & 11 Geo. 5.	Finance Act, 1920	Ss. 13 and 21 amended, rates in sch. 2 in pt. substituted.	17, ss. 12, 16, sch. 3.
c. 58 -	Shops (Early Closing) Act, 1920.	Repealed - - - -	33, s. 10, sch. 4.
c. 67 -	Government of Ireland Act, 1920.	Ss. 4, 47 explained or modified.	24, ss. 1, 2.
c. 72 -	Roads Act, 1920 -	S. 13 (5) extended - -	17, s. 28.
11 & 12 Geo. 5:			
c. 32 -	Finance Act, 1921	S. 23 repealed (Jan. 1, 1929) except as to N.I. (*see* terms).	31, ss. 36–7, 38 (2), sch. 4.
c. 42 -	Licensing Act, 1921	S. 10 repealed (Jan. 1, 1929)	31, ss. 37, 38 (2), sch. 4.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
11&12Geo.5: c. 58	Trusts (Scotland) Act, 1921.	S. 10 extended	43, s. 3.
c. 60	Shops (Early Closing) Act, 1920 (Amendment) Act, 1921.	Repealed	33, s. 10, sch. 4.
c. 66	N.H.I. (Prolongation of Insurance) Act, 1921.	Repealed	14, ss. 22, 23-4, 25 (3), sch. 2.
12&13Geo.5: c. 17	Finance Act, 1922	S. 21 am.	17, s. 18.
c. 56	Criminal Law Amendment Act, 1922.	S. 2 amended (prosp.)	42.
13&14Geo.5: c. 4	Fees (Increase) Act, 1923.	S. 4 repealed	32, s. 26, sch. 3.
c. 6	Local Authorities (Emergency Provisions) Act, 1923.	Ss. 1, 2 continued (*see* terms).	9, s. 1, sch.
c. 14	Finance Act, 1923	Ss. 10, 28 (5), 32 repealed, 28 cont. to April 5, 1933.	17, ss. 20, 35 (6), sch. 5.
c. 22	Cotton Industry Act, 1923.	Ss. 1–3 cont., s. 2 (as cont.) am.	11.
14&15Geo.5: c. 17	County Courts Act, 1924.	S. 4 (3) proviso substituted	26, ss. 18, 20, sch. 2.
c. 21	Finance Act, 1924	S. 15 repealed	17, s. 35 (6), sch. 5.
c. 38	National Health Insurance Act, 1924.	Ss. 12 (4), 13 (9), 16 (1) (*c*), 54 (1) (*e*) (*f*), 68 (2) proviso, 75 (5), 97 (1) (*a*) repealed, 1 (3), 3, 9 (2), 10 (2), 12 (5) (*b*), 13 (4)–(6), 16 (1) (*a*) (5), 17 (2) (*b*) (3), 19 (1) (*a*) (*c*), 22 (3), 24 (4), 30 (1) (2) (4), 54 (1), 56 (2) (3), 57 (4), 59 (1) (*c*), 60 (1), 62 (1), 64 (4), 73 (1), 78 (3) (6), 81, 96 (1)–(3), 97 (1) (*b*) (2), 106 (1), 117 (3), 124, 132 (1), sch. 4 Part I (1) (2), Part II (1) amended, ss. 3 (2) (3)–(8), 17 (2) (*a*), 26, 56 (1) (*a*) (i) (ii) (2) proviso, 64 (1) (2) (5), 75 (4), sch. 3 substituted, ss. 7 (5), 14 (8), 15 (4), 27 (1A), 34 (4), 36 (3), 39 (2), 43 (7), 48 (5*a*), 54 (2) (*d*) (3) (4), 62 (7), 71 (2*a*), 75 (1A) (1B) (7) (8), 94 (7) (8), 132 (1*a*), sch. 1 Part I (*f*) (*g*) added.	14, ss. 1–20, 22, 24, 25 (3), schs. 1–3.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
15&16Geo.5: c. 17 -	Finance Act, 1925	S. 8 am., sch. 3 Part I. substituted.	17, s. 4, sch. 2 Pt. I.
c. 19 -	Trustee Act, 1925 -	S. 1 extended - - -	43, s. 3.
c. 22 -	Land Charges Act, 1925.	Part VII (official searches) applied.	43, s. 9 (7).
c. 29 -	Gold Standard Act, 1925.	S. 1 (1) (*b*) repealed (prosp.)	13, s. 13, sch., and *see* ss. 1 (3), 11.
c. 36 -	Finance Act, 1925 -	S. 8, sch. 3 Part I amended, s. 3 restricted.	17, ss. 4 (1), 6, 7.
c. 45 -	Guardianship of Infants Act, 1925.	*See* - - - - -	26, ss. 16, 20 (3).
c. 49 -	Supreme Court of Judicature (Consolidation) Act, 1925.	Ss. 213 (2) in pt. repealed, 57 (1), 99 (1) (*d*) (*f*), 112 (1), 115 (1), 116 (4), 118 (1), 120, 161 (5), 167 (4), 169 (1) (3), 171, sch. 1, sch. 3 Part I amended, ss. 109 (2), 126 (3), 162 (1) proviso, 170 substituted, 4 (4), 60A, 109A, 119 (3), 128A, 219A added.	26, ss. 1, 3–12, 19 (1), 20 (2), schs. 1 Part I, and 2.
c. 50 -	Theatrical Employers Registration Act, 1925.	Amended - - -	46.
c. 55 -	Education (Scotland) (Superannuation) Act, 1925.	S. 4 (1) (*d*) amended - -	10, s. 2.
c. 59 -	Teachers (Superannuation) Act, 1925.	S. 11 amended - - -	10, s. 1.
c. 70 -	Widows', Orphans' and Old Age Contributory Pensions Act, 1925.	Ss. 2 (2), 13 (5), 30 (1) (*g*) (2) repealed.	14, ss. 22, 24, 25 (3), sch. 3.
c. 79 -	Safeguarding of Industries (Customs Duties) Act, 1925.	S. 1 (2)–(4) applied - -	17, s. 9 (4).
c. 84 -	Workmen's Compensation Act, 1925.	S. 35 (1) (3) (proceedings in N.I.): *see*	24, s. 2 (4).
c. 86 -	Criminal Justice Act, 1925.	S. 24 and sch. 2 extended -	43, s. 11 (2).
c. 87 -	Tithe Act, 1925 -	S. 11 restricted by C.A.M. (18 & 19 Geo. 5. No. 2. s. 12).	
c. 90 -	Rating and Valuation Act, 1925.	Ss. 11, sch. 4 Part I paras. 3, 6 am.; sch. 2 Part I in part substituted; s. 37, schs. 4, 5 excluded; s. 24 applied.	8, ss. 1 (1), 2 (3), 3, 4, schs. 1 Part II, 2.
		Applied generally outside London, ss. 21, 29, 30, 38, 44, 58 applied to London as adapted.	44, ss. 1 (2) (*a*), 7 (1) (*c*), 9, sch. 2.

Session and Chapter.	Short Title.	How affected.	Chapter of 18 & 19 Geo. 5.
16&17Geo.5:			
c. 9	Economy (Miscellaneous Provisions) Act, 1926.	S. 4 amended S. 13 (3) extended	14, ss. 21, 25 (3). 45, ss. 48 (2), 77 (5).
c. 20	Legitimacy Act, 1926.	S. 2 amended	26, s. 19 (3), sch. 1 Part III.
c. 22	Finance Act, 1926	Sch. 1 in pt. repealed, Part II (betting duty reduced), s. 33 and sch. 2 am.	17, ss. 14, 19, 21, 35 (6) schs. 4, 5.
c. 25	Petroleum Act, 1926.	Repealed	32, s. 26, sch. 3.
c. 47	Rating (Scotland) Act, 1926.	Ss. 13 (3) substituted, 29 (1) amended. S. 29 applied	6. 44, s. 9 (3).
c. 53	Merchandise Marks Act, 1926.	*See*	19, s. 4 (2).
c. 62	Palestine and East Africa Loans Act, 1926.	*See*	17, s. 32.
17&18Geo.5:			
c. 5	Sale of Food and Drugs Act, 1927.	Repealed (Jan. 1, 1929)	31, ss. 36–7, 38 (2), sch. 4.
c. 10	Finance Act, 1927	Sch. 4 in pt. repealed, ss. 6, 18, 55 (1) amended, 3 (1) ext. and excl., s. 44 (3) (4) applied.	17, ss. 5, 7, 8, 14, 17 (2), 31, 35 (6), sch. 5.
c. 14	Poor Law Act, 1927.	S. 202 restricted	9, s. 2 (3).
c. 20	Isle of Man (Customs) Act, 1927.	Ss. 1, 6, 7, 14 continued	38, ss. 1, 6, 7, 16.
c. 29	Cinematograph Films Act, 1927.	*See*	17, s. 7.
c. 37	Road Transport Lighting Act, 1927.	S. 13 repealed	17, ss. 28, 35 (6), sch. 5.
c. 41	Superannuation and other Trust Funds (Validation) Act, 1927.	S. 9 : *see*	17, s. 30.
18&19Geo.5:			
c. 20	Petroleum (Amendment) Act, 1928.	Repealed	32, s. 26, sch. 3.

TABLE IV.

INDEX

TO THE

PUBLIC GENERAL STATUTES

AND

CHURCH ASSEMBLY MEASURES.

18 & 19 GEORGE 5.—A.D. 1928.

A.

ACCIDENTS. Notice of, &c. (petroleum-spirit) (c. 32, ss. 13–5). p. 275.

ACT OF PARLIAMENT:
- Consolidation Statutes. *See* FOOD AND DRUGS (ADULTERATION); PETROLEUM (CONSOLIDATION) ACT.
- Consolidation Statutes. Powers of Northern Ireland Parliament (c. 24, s. 2 (3)). p. 187.
- Printing of, with amendments:
  - Patents and Designs Act (c. 3, s. 5 (3)). p. 7.
  - Supreme Court of Judicature (Consolidation) Act, 1925 (c. 26, s. 20 (5)). p. 204.

ADMINISTRATION:
- Court's discretion to grant (c. 26, s. 9). p. 198.
- Intestates' estates in Northern Ireland (c. 24, s. 3). p. 188.
- Probate registrars and registries. *See* ADMINISTRATION OF JUSTICE ACT.
- Re-sealing of Irish grants (Northern Ireland) (c. 26, s. 10). p. 199.
- Wills, place of deposit of (c. 26, s. 11). p. 199.

ADMINISTRATION OF JUSTICE ACT; to amend the provisions of the Supreme Court of Judicature (Consolidation) Act, 1925, relating to probate registrars and registries, and certain other matters, and to amend the law with respect to the constitution of the Judicial Committee of the Privy Council, and otherwise with respect to the administration of justice and matters connected therewith. Ch. 26. p. 192.

Part I.—Amendments of 15 & 16 Geo. 5. c. 49 as to Probate Registrars and Registries.

§ 1. Qualification of probate and district probate registrars and tenure, &c., of district probate registrars. p. 192.
2. Temporary provision for retiring allowances of district probate registrars. p. 194.
3. Clerks in district probate registries; appointment and status. p. 195.
4. Clerks in district probate registries; superannuation allowances. p. 196.
5. Commencement. p. 197.

Part II.—General Amendments of 15 & 16 Geo. 5. c. 49.

6. Jurisdiction of Divisions of High Court. p. 197.
7. Lord Chancellor's power to direct that business shall cease to be assigned to special judge. p. 197.
8. Amendment of s. 99 (rules of court). p. 198.
9. Amendment of s. 162 (court's discretion in granting administration). p. 198.
10. Amendment of s. 169 (re-sealing of Irish grants). p. 199.
11. Places for deposit of original wills, &c. p. 199.
12. Bonds given under order of court. p. 200.

Part III.—Judicial Committee.

13. Repeal of limit on judges' numbers. p. 201.

Part IV.—Miscellaneous Provisions.

14. Vice-Chancellor of County Palatine of Lancaster. p. 201.
15. Transfer of funds in court to Charity and Ecclesiastical Commissioners. p. 202.
16. Guardianship of Infants Acts amendment. p. 203.
17. Goods taken in execution in county court. p. 203.
18. County court registrars. p. 203.

Part V.—General.

19. Minor amendments of 1925 Act. p. 204.
20. Short title, repeal, printing, &c. p. 204.

Schedule I.—Minor amendments of 1925 Act, County Courts Act and Legitimacy Act. p. 205.
Schedule II.—Repeals. p. 207.

ADMIRALTY:
Petroleum (Consolidation) Act; regulation in dockyard port (c. 32, ss. 7 (4), 21). pp. 268, 283.
Prize Fund and Prize Tribunal records (c. 36). p. 314.

ADULTERATION. *See* FOOD AND DRUGS (ADULTERATION).

AGRICULTURAL CREDITS; an Act to secure, by means of the formation of a company and the assistance thereof out of public funds, the making of loans for agricultural purposes on favourable terms, and to facilitate the borrowing of money on the security of farming stock and other agricultural assets, and for purposes connected therewith. Ch. 43. p. 330.
Part I. Long-term credits. p. 330.
Part II. Agricultural short-term credits. p. 334.
Part III. General. p. 343.

AGRICULTURAL HEREDITAMENTS. De-rating arrangements (c. 44, ss. 1 (1) (*a*), 2, &c.). p. 344.

AGRICULTURAL PRODUCE (GRADING AND MARKING); an Act to provide for the grading and marking of agricultural produce, and for purposes connected therewith. Ch. 19 (E. S.). p. 158.
And see ANIMALS.

AGRICULTURAL RATES ACT, 1923. Rating (Scotland) Act provisions (c. 6). p. 9.

AGRICULTURE. Vehicles used for, duty on (c. 17, sch. 3). p. 110.
And see AGRICULTURAL CREDITS: AGRICULTURAL HEREDITAMENTS (de-rating): AGRICULTURAL PRODUCE (GRADING AND MARKING): ANIMALS: SLAUGHTER OF ANIMALS (SCOTLAND) ACT.

AGRICULTURE AND FISHERIES, MINISTER OF. Powers, &c., under—
Agricultural Credits Act (c. 43, s. 1, &c.). p. 330.
Agricultural Produce (Grading and Marking) Act (c. 19, s. 1, &c.). p. 158.
Food and Drugs (Adulteration) Act (c. 31, ss. 6, 7 (1), 8, 9, 12 (3), 19, 20, 22–3). pp. 235–9, 241, 246–8.
Racecourse Betting Act (appointment of representative on Betting Control Board) (c. 41, s. 2 (4)). p. 326.

AGRICULTURE, BOARD OF, FOR SCOTLAND. Powers prospectively transferred to Department of Agriculture for Scotland (c. 34, s. 1). p. 305.

AGRICULTURE, MINISTRY OF, FOR NORTHERN IRELAND. Food and Drugs (Adulteration) Act powers, &c. (c. 31, s. 36 (1)). p. 258.

AIRCRAFT:
Patent infringement and (c. 3, s. 3). p. 6.
Petroleum-spirit on (c. 32, ss. 5 (1), 10). pp. 266, 270.
Requisition in emergency (c. 7, ss. 5, 9 (*c*)). pp. 14–5.
Sale of stores (hours for) (c. 33, sch. 1 (1) (*h*) (*i*)). p. 302.

AIR FORCE ACT. Annual continuance and amendment. *See* ARMY AND AIR FORCE (ANNUAL) ACT.

ALIEN. Registration of company director's; nationality of origin (c. 45, s. 31). p. 385.

AMENITIES. Protection of (petrol-filling stations) (c. 32, ss. 11, 23). pp. 271, 284.

AMERICA. Payments to, provision for (c. 17, s. 23 (4) (*b*) (iv)). p. 94.

ANALYSTS. *See* FOOD AND DRUGS (ADULTERATION).

ANIMALS:
Northern Ireland powers as to agricultural produce and live stock (c. 24, s. 2 (1)). p. 186.
Short-term agricultural credits on security of live stock (c. 43, s. 5 (3) (*a*)). p. 334.
Slaughter of Animals (Scotland) Act (humane killer) (c. 29). p. 210.
And see DOGS (AMENDMENT) ACT.

ANNUITY. For Mr. Speaker Whitley (c. 16). p. 76.

APPRENTICESHIP FEES. Endowments in Scotland for (c. 30, s. 9). p. 220.

APPROPRIATION ACT; to apply a sum out of the Consolidated Fund to the service of the year ending March 31, 1929, and to appropriate the supplies granted in this session of Parliament. Ch. 18. p. 115.

ARMY AND AIR FORCE (ANNUAL) ACT; to provide, during Twelve Months, for the discipline and regulation of the Army and Air Force. Ch. 7. p. 10.
Amendments of Army Act applicable also to Air Force Act:—
Abolition of death penalty in certain cases (s. 4). p. 13.
Sale and purchase of horses and carriages in emergency (s. 5). p. 14.
Application of Army Act to Indian and colonial forces (s. 6). p. 14.
Brigadier substituted for colonel commandant (s. 7). p. 14.
Warrant officers holding honorary commissions (repeal of references to) (s. 8). p. 15.
Application of these amendments to the Air Force (s. 9). p. 15.

ASSIGNMENT. Company director's office (c. 45, s. 83). p. 442.

ATTORNEY-GENERAL:
Consent of required for proceedings under—
Agricultural Credits Act (publication of agricultural charges) (c. 43, s. 10 (3)). p. 341.
Solicitors Act (c. 22, s. 2 (2)). p. 182.

AUDIT. Companies Act (c. 45, ss. 85–6). p. 443.

B.

BANK CHARTER ACT, 1844.
Amendment. *See* CURRENCY AND BANK NOTES.
Weekly account, form of (c. 13, s. 10). p. 40.

BANK OF ENGLAND. Bank note issue by, &c. *See* CURRENCY AND BANK NOTES.

BANK NOTES:
Issue. *See* BANKERS (NORTHERN IRELAND) ACT: CURRENCY AND BANK NOTES.
Penalty for defacing (c. 13, s. 12). p. 41.

BANKERS (NORTHERN IRELAND) ACT; to reduce and re-apportion the aggregate amount of the fiduciary bank-note issues of banks in Northern Ireland and to restrict the circulation in Northern Ireland of notes issued outside the United Kingdom, and otherwise to amend the Bankers (Ireland) Act, 1845, in its application to Northern Ireland. Ch. 15. p. 74.

BANKRUPTCY:
Companies Act provision (c. 45, s. 75 (6)). p. 433.
Farmer's bankruptcy, effect under Agricultural Credits Act (c. 43, s. 8 (5)). p. 339.
Farming stock subject to agricultural charge not deemed goods in possession (c. 43, s. 8 (4)). p. 338.
Preferential payments (national health insurance) (c. 14, s. 19). p. 62.
Scottish provisions under Companies Act (c. 45, s. 103). p. 456.
Stamp duty exemptions under Companies Act (c. 45, s. 98). p. 454.
Undischarged bankrupt and company directorship (c. 45, s. 84). p. 442.

BANKS AND BANKING:
Company's banker as " agent " (c. 45, s. 77 (4)). p. 436.
Currency arrangements. *See* BANKERS (NORTHERN IRELAND) ACT: CURRENCY AND BANK NOTES.
Fixed or floating charge arrangements under Agricultural Credits Act (c. 43, ss. 5 (7), 6, 7). pp. 335–7.
Outstanding advances to farmers before January 1st, 1931 (c. 43, s. 12). p. 342.

BEER:
Deposit in warehouse of, for export (c. 17, s. 11). p. 86.
Isle of Man customs duty (c. 38, s. 4). p. 317.

BETTING. *See* BETTING DUTY: BETTING (JUVENILE MESSENGERS) (SCOTLAND) ACT: RACECOURSE BETTING ACT.

BETTING DUTY. Reduced (c. 17, s. 14). p. 87.

BETTING (JUVENILE MESSENGERS) (SCOTLAND) ACT; to prohibit the use of young persons in the conveyance or delivery of messages or information relating to betting; and for purposes connected therewith. Ch. 27 (S.). p. 208.

BILL OF SALE:
Agricultural charge not deemed (c. 43, s. 8 (1)). p. 338.
Agricultural societies' debentures not deemed (c. 43, s. 14 (1)). p. 342.

BILLETING. Army and Air Force annual provisions (c. 7, s. 3, sch. 1). pp. 13, 16.

BIRDS:
Lapwings, protection of (c. 2). p. 3.
Poultry, dogs injuring (c. 21, s. 1). p. 179.

BOARDS. Departments substituted for. *See* REORGANISATION OF OFFICES (SCOTLAND).

BONA VACANTIA. Property of dissolved company (c. 45, s. 71). p. 427.

BONDS. Given under order of court. *See* ADMINISTRATION OF JUSTICE ACT.

BOOKMAKER. *See* BETTING DUTY: BETTING (JUVENILE MESSENGERS) ACT: RACECOURSE BETTING ACT.

BRIGADIER. Rank of (c. 7, s. 7, sch. 2). pp. 14, 16.

BRITISH EMPIRE:
Easter Act, how far applicable (c. 35, s. 2 (3), sch.). p. 313.
See BRITISH GUIANA ACT: COMPANIES ACT: EMPIRE COTTON GROWING CORPORATION: MANDATED TERRITORIES.

BRITISH GUIANA ACT; to make provision for the government of the Colony of British Guiana (new legislature). Ch. 5. p. 8.

BUILDING SOCIETY. Company not to be registered with name as (c. 45, s. 1 (4)). p. 364.

BULLION. *See* GOLD.

BUTTER, MILK-BLENDED (c. 31, Part II.). p. 235.

BUTTONS :
Customs duty on (c. 17, s. 9). p. 85.
Customs duty on (Isle of Man) (c. 38, s. 17). p. 321.

C.

CALENDAR. *See* EASTER.

CANALS :
Petroleum-spirit conveyed, &c., on (c. 32, ss. 9, 23, 25 (1)). pp. 270, 284, 286.
Rating relief. *See* FREIGHT-TRANSPORT HEREDITAMENTS.

CARNEGIE TRUSTEES. Scottish educational endowments (c. 30, s. 4). p. 216.

CATTLE. Carcases not to be left unburied where dogs have access (c. 21, s. 3). p. 180.
And see ANIMALS.

CHANCERY, DIRECTOR OF, SCOTLAND. Office discontinued (c. 34, s. 7). p. 309.

CHANNEL ISLANDS :
Company incorporated in (c. 45, s. 90 (5)). p. 447.
Easter Act, application of (c. 35, s. 2 (3)). p. 313.

CHARITIES. *See* CHARITY COMMISSIONERS : EDUCATIONAL ENDOWMENTS (SCOTLAND) ACT : NATIONAL HEALTH INSURANCE.

CHARITY COMMISSIONERS. Transfer of funds to, from Accountant-General of Supreme Court (c. 25, s. 15). p. 202.

CHARTERED COMPANY. Restriction on name of registered company (c. 45, s. 1). p. 363.

CHILDREN :
Betting (Juvenile Messengers) Act (c. 27). p. 208.
Betting transactions on approved racecourses (c. 41, s. 4). p. 328.
Income tax deductions for (c. 17, s. 16). p. 89.
School attendance in Scotland (c. 28). p. 209.
Legitimacy Act amendments (c. 25, s. 19 (3), sch. 1, Part III.). pp. 204, 207.
And see INFANT.

CHOCOLATES. Hours for sale of (c. 33, ss. 1, 2, sch. 1). pp. 296–7, 301.

CHRISTMAS. Shop closing hours at (c. 33, s. 7 (1)). p. 300.

CHURCH ASSEMBLY MEASURES. *See* MEASURES.

CINEMATOGRAPH FILM :
United Kingdom duties. *See* FINANCE ACT (ss. 7, 8).
Isle of Man duties (c. 38, s. 14). p. 320.

CLERGY PENSIONS. *See* MEASURES.

CLERK OF THE PARLIAMENTS. Duties in preparing reprint of Supreme Court of Judicature (Consolidation) Act, 1925, as amended (c. 25, s. 20 (5)). p. 204.

CLOSING HOURS (shops) (c. 33). p. 296.

COCOA. Isle of Man duty (c. 38, s. 9). p. 318.

COLD STORAGE OF EGGS. Registration of premises (c. 19, s. 4). p. 160.

COLONIAL REGISTER OF COMPANIES (c. 45, s. 10). p. 369.

COMPANIES ACT; to amend the Companies Acts, 1908 to 1917, and for purposes connected therewith. Ch. 45. p. 363.

Provisions of General Application.

§ 1. Restriction on registration of companies as "Royal," "Imperial," "Municipal," "Chartered," &c. p. 363.
2. Declaration as to operation of s. 9 (power to sell or amalgamate). p. 364.
3. Alterations in memorandum or articles increasing liability to contribute to share capital not to bind existing members without consent. p. 364.
4. Amendment of s. 18 (copies of memorandum, &c. for members). p. 364.
5. Index of members of company. p. 365.
6. Amendment of s. 26 (annual list of members and summary). p. 366.
7. Annual return to be made by company not having share capital. p. 367.
8. Transfer of shares or debentures not to be registered except on production of instrument of transfer. p. 368.
9. Amendment of s. 30 (inspection of register of members). p. 368.
10. Amendments with respect to colonial registers. p. 369.
11. Provisions as to branch registers of Dominion companies kept in the United Kingdom. p. 370.
12. Amendment of subsection (1) and repeal of subsection (3) of s. 41 (power to alter share capital). p. 371.
13. Amendment of subsection (2) of s. 41 (power to alter share capital). p. 371.
14. Amendment of s. 42 (notice to registrar of consolidation, division, cancellation, &c. of capital). p. 371.
15. Amendment of s. 44 (notice of increase of capital, &c.). p. 372.
16. Prohibition of provision of financial assistance by company for purchase of its own shares. p. 372.
17. Rights of holders of special classes of shares. p. 373.
18. Power to issue redeemable preference shares. p. 374.
19. Reduction of capital. p. 376.
20. Amendment of s. 62 (registered office). p. 376.
21. Amendment of s. 65 (first statutory meeting). p. 377.
22. Amendment of s. 66 (requisitioning extraordinary general meeting). p. 378.
23. Amendment of s. 67 (meetings and votes). p. 379.
24. Amendment of s. 68 (representation at other companies' meetings) p. 380.
25. Amendment of s. 69 (extraordinary and special resolutions). p. 381.
26. Amendment of s. 70 (registration and copies of special resolutions). p. 382.
27. Inspection of minute books. p. 383.
28. Appointments of directors. p. 384.
29. Amendment of s. 72 (restriction on appointment or advertisement of directors). p. 384.
30. Resolutions passed at adjourned meetings. p. 385.
31. Amendment of s. 75 (register of directors). p. 385.
32. Offers of shares or debentures for sale. p. 386.
33. Amendment of s. 81 (particulars to be stated in prospectus). p. 388.
34. Amendment of s. 81 (8). p. 391.
35. Amendment as to minimum subscription. p. 391.
36. Obligation to file statement in lieu of prospectus. p. 392.
37. Power to issue shares at a discount. p. 393.
38. Amendment of s. 89. p. 394.
39. Accounts. p. 395.
40. Form of balance sheet. p. 397.
41. Rights of members and debenture holders to receive copies of balance sheets and reports of directors and auditors. p. 400.

COMPANIES ACT—*continued.*

§ 42. Amendment of s. 92 (time for issue of certificates of shares, &c.). p. 401.
43. Amendments as to registration of mortgages and charges. p. 402.
44. Amendment of s. 95 (filing of accounts of receivers and managers). p. 405.
45. Receivers and managers. p. 405.
46. Amendment of s. 102 (debenture-holders' right to inspect debenture-holders' register, &c.). p. 406.
47. Amendment of s. 104 (power to re-issue redeemed debentures). p. 406.
48. Amendments as to investigations of companies' affairs by inspectors. p. 407.
49. Amendment as to service of process. p. 410.
50. Power to acquire shares of shareholders dissenting from scheme or contract approved by majority. p. 410.
51. Repeal of s. 119 (arbitrations). p. 411.
52. Enforcement of duty of company, receiver or liquidator to make returns. p. 411.
53. Extension of s. 120 of principal Act to certain re-organisations of share capital, &c. p. 412.
54. Provisions for facilitating reconstruction and amalgamation of companies. p. 413.
55. Amendment as to private companies. p. 414.
56. Jurisdiction to wind up companies in England. p. 415.
57. Commencement of winding-up by the court. p. 416.
58. Amendment of s. 144 (power of the court to stay a winding up). p. 416.
59. Amendment of s. 146 (official receiver for winding up purposes). p. 416.
60. Amendment of s. 147 (submission of statement of affairs to official receiver). p. 416.
61. Power to make order as to vesting of company's property. p. 417.
62. Amendment of s. 174 (promotion and formation). p. 417.
63. Amendment of s. 175 (appearance by official receiver). p. 417.
64. Amendment of s. 185 (notices of resolution to wind up voluntarily) p. 418.
65. Amendment of s. 192 (power of liquidator to accept shares as consideration for sale of property). p. 418.
66. Amendment of s. 195 (final meeting and dissolution). p. 418.
67. Amendment as to voluntary winding-up in certain cases. p. 419.
68. Disclaimer of onerous property. p. 423.
69. Restriction of rights of creditor in execution or attachment. p. 425.
70. Duties of sheriff as to goods taken in execution. p. 426.
71. Property of dissolved company to be bona vacantia. p. 427.
72. Frauds by officers of companies which have gone into liquidation. p. 427.
73. Offences by officers of companies in liquidation. p. 428.
74. Liability where proper accounts not kept. p. 431.
75. Provisions with respect to fraudulent trading. p. 431.
76. Amendment of s. 148 (fraud by promoter, director, &c.). p. 433.
77. Prosecution of delinquent directors. p. 434.
78. Liability of directors, &c. p. 436.
79. Accounts to contain particulars as to loans to directors, &c. p. 438.
80. Statement as to remuneration of directors to be furnished to shareholders. p. 439.
81. Disclosure by directors of interest in contracts. p. 440.
82. Declaration of law as to payments received by directors for loss of office or on retirement. p. 441.
83. Assignment of office by directors. p. 442.
84. Undischarged bankrupts acting as directors. p. 442.
85. Companies, &c., disqualified for acting as liquidator, auditor or receiver of a company. p. 443.
86. Auditors. p. 443.
87. Notification that a company is in liquidation. p. 444.
88. Amendment of subs. (6) of s. 243 (removal of certified copies of documents kept by registrar to Public Record Office). p. 445.

COMPANIES ACT—*continued.*
§ 89. Amendment of s. 274 (companies incorporated outside Great Britain). p. 445.
90. Further provisions as to companies incorporated abroad. p. 447.
91. Winding-up of foreign companies ceasing to carry on business in Great Britain. p. 448.
92. Restrictions on offering shares for subscription or sale. p. 448.
93. Prospectuses of foreign companies inviting subscriptions for shares or offering shares for sale. p. 451.
94. Giving of professional advice not to constitute a person a director of a company. p. 453.
95. Saving as to private prosecutors. p. 454.
96. Saving for privileged communications. p. 454.
97. Process to compel production of documents kept by registrar not to issue without leave. p. 454.
98. Exemption of certain documents from stamp duty on winding-up of companies. p. 454.
99. Minor amendments. p. 454.

Provisions relating to Scotland.
100. Amendment of ss. 135 and 136 of principal Act. p. 454.
101. Application to Scotland of s. 151 (powers of liquidators). p. 456.
102. Rules for winding-up in Scotland. p. 456.
103. Substitution of s. 208 (ranking of claims in Scotland). p. 456.
104. Application to Scotland of s. 210 (fraudulent preferences). p. 457.
105. Amendment of s. 213 of principal Act. p. 457.
106. Application to Scotland of s. 215 of principal Act. p. 458.
107. Application to Scotland of s. 224 of principal Act. p. 458.
108. Committees of inspection in winding-up in Scotland. p. 458.
109. Application to Scotland of s. 109 of principal Act. p. 459.
110. Application to Scotland of certain provisions. p. 459.
111. Attendance of director of company at meeting of creditors. p. 460.
112. Unclaimed dividends, &c., to be lodged in bank. p. 460.
113. Power of court to stay proceedings against company. p. 460.
114. Costs of application for leave to proceed against company being wound up. p. 460.
115. Amendment of subs. (6) of s. 243 of principal Act with respect to fees payable in Scotland. p. 460.

Repeal, Short Title, &c.
116. Repeal of Companies (Foreign Interests) Act, 1917. p. 461.
117. Application to Northern Ireland. p. 461.
118. Short title, construction, repeal and commencement. p. 461.
Schedule I.—Forms of statement in lieu of prospectus, &c. p. 462.
,, II.—Minor amendments. p. 468.
,, III.—Repeals. p. 478.

COMPANY:
Agricultural Credits Act company (c. 43, s. 2, &c.). p. 332.
Amendment of Companies Act, 1908. *See* COMPANIES ACT.
Canal company byelaws under Petroleum (Consolidation) Act (c. 32, ss. 9, 23, 25 (1)). pp. 270, 284, 286.
Income tax (amendment of s. 21 of Finance Act, 1922) (c. 17, s. 18). p. 90.
National health insurance offence by (c. 14, s. 18 (2)). p. 61.
National health insurance payments (priority in winding up) (c. 14, s. 19). p. 62.
Stamp duty on reconstructions and amalgamations (c. 17, s. 31). p. 98.

CONSOLIDATED FUND:
National debt (permanent annual charge), issue for (c. 17, s. 23). p. 93.
Rating relief suspense account, issue for (c. 17, s. 24). p. 95.
Road Fund, temporary advances to (c. 17, s. 27). p. 96.
Savings certificates, borrowings to meet interest on (c. 17, s. 29). p. 97.
And see APPROPRIATION ACT: CONSOLIDATED FUND (NO. 1) ACT.

CONSOLIDATED FUND (No. 1) ACT; to apply certain sums out of the Consolidated Fund to the service of the years ending March 31, 1927, 1928 and 1929. Ch. 1. p. 1.

CONSTABLE. Powers under Slaughter of Animals (Scotland) Act (c. 29, ss. 4, 7 (*d*)). pp. 211, 213.

CONTEMPT OF COURT. Company officers' refusal to answer questions, &c. (c. 45, s. 48 (1) (*b*)). p. 407.

CONTRACTS:
Food and Drugs (Adulteration) Act provisions (c. 31, s. 33). p. 255.
Interest in, disclosure of company director's (c. 45, s. 81). p. 440.

CORNWALL, DUCHY OF. Property of dissolved company in bona vacantia (c. 45, s. 71). p. 427.

CORONER. Petroleum-spirit accident inquest (c. 32, s. 15). p. 278.

CORPORATION. Liquidator, auditor, &c., of company (c. 45, s. 85). p. 443.
New Scottish departments to be (c. 34, s. 1 (5) (*a*)). p. 306.
Registration of, where director of company (c. 45, s. 31). p. 385.
And see COMPANY.

COTTON INDUSTRY; an Act to provide for the collection of a contribution by cotton spinners in Great Britain to the funds of the Empire Cotton Growing Association and for other matters relating to the cotton industry. Ch. 11. p. 27.

COUNTY COURT, ENGLAND:
Amendment of Acts, executions, registrars, &c. (c. 25, ss. 17–8, 19 (2), sch. 1, Part II.). pp. 203–4, 206.
Judge and inquiry into petroleum-spirit accident (c. 32, s. 14 (*a*)). p. 276.
Winding-up of companies (c. 45, s. 56 (3) (4)). p. 415.

CRIMINAL LAW AMENDMENT ACT; to amend the law with respect to offences against persons under the age of sixteen. Ch. 42. p. 329.

CROWN:
Intestates' estates in Northern Ireland (c. 24, s. 3). p. 188.
" Royal " not to be part of registered company name (c. 45, s. 1). p. 363.

CROWN LANDS COMMISSIONERS. Saving for, under Northern Ireland (Miscellaneous Provisions) Act (c. 24, s. 2 (2)). p. 186.

CURRENCY ACT, 1927 (Irish Free State) (c. 15, preamble). p. 74.

CURRENCY AND BANK NOTES; an Act to amend the law relating to the issue of bank notes by the Bank of England and by banks in Scotland and Northern Ireland, and to provide for the transfer to the Bank of England of the currency notes issue and of the assets appropriated for their redemption, and to provide as to gold reserves, &c., and prevent the defacement of bank notes. Ch. 13. p. 36.
And see BANKERS (NORTHERN IRELAND) ACT.

CURRENCY NOTES ISSUE. Transferred to Bank of England (c. 13, s. 4) p. 38.

CUSTOMS AND EXCISE. *See* FINANCE ACT: ISLE OF MAN (CUSTOMS) ACT.

CUSTOMS AND EXCISE COMMISSIONERS AND OFFICERS. Powers, &c., under—
Finance Act. *See* FINANCE ACT.
Food and Drugs (Adulteration) Act (c. 31, ss. 12 (2) (3), 16 (4), 20, 27 (3)). pp. 241, 244, 246, 250.
Isle of Man (Customs) Act (c. 38). p. 317.

CUTLERY. Customs duty (Isle of Man) continued (c. 38, s. 15). p. 321.

D.

DEATH:
Agricultural charge, effect of farmer's death (c. 43, s. 7 (1) (*a*) (ii)). p. 337.
Penalty. Restricted (army and air force) (c. 7, ss. 4, 9, sch. 3). pp. 13, 15, 17.
Petroleum-spirit accident inquiries, &c. (c. 32, ss. 13–5). p. 275.
Victory bonds accepted for death duties: financial arrangements (c. 17, s. 23 (4) (*b*) (v)). p. 94.

DEPARTMENTS. *See* REORGANISATION OF OFFICES (SCOTLAND).

DEPUTY CLERK REGISTER, SCOTLAND. Office abolished. (c. 34, s. 4). p. 308.

DESIGNS. *See* PATENTS AND DESIGNS (CONVENTION) ACT.

DIRECTOR OF CHANCERY, SCOTLAND. Discontinuance of office (c. 34, s. 7). p. 309.

DISEASES OF ANIMALS ACTS. Slaughter under, in Scotland (c. 29, s. 10). p. 213.

DISTRESS FOR RENT. Agricultural charge and (c. 43, s. 8 (7)). p. 339.

DISTRICT AUDITOR. Metropolitan common poor fund arrangements (c. 9, s. 2 (3)). p. 24.

DOCKS. De-rating arrangements. *See* FREIGHT-TRANSPORT HEREDITAMENTS.

DOCKYARD PORT. Petroleum-spirit (c. 32, s. 7 (4)). p. 268.

DOCUMENTARY EVIDENCE ACTS applied to new Scottish departments (c. 34, s. 1 (5) (*e*)). p. 307.

DOGS (AMENDMENT) ACT; to amend the Dogs Act, 1906. Ch. 21 (E. S.). p. 179.

DOMINIONS, SELF-GOVERNING. Non-application of Easter Act to (c. 35, s. 2 (3), sch.). p. 313.

DRUGS, SALE OF. *See* FOOD AND DRUGS (ADULTERATION).

DURHAM, COUNTY PALATINE. Companies Act jurisdiction of Chancery Court (c. 45, s. 56 (2)). p. 415.

E.

EASTER; an Act to regulate the date of Easter Day and days or other periods and occasions depending thereon. Ch. 35. p. 312.

ECCLESIASTICAL COMMISSIONERS:

Transfer of funds to, by Accountant-General of Supreme Court (c. 25, s. 15). p. 202.

Unbeneficed clergy pensions. *See* MEASURES.

ECONOMY (MISCELLANEOUS PROVISIONS) ACT, 1926. Applied under Companies Act (c. 45, s. 77 (5)). p. 436.

EDUCATION. *See* TEACHERS (SUPERANNUATION) ACT.

EDUCATION (SCOTLAND) ACT; to amend paragraph (*b*) of section 11 of the Education (Scotland) Act, 1883 (school attendance). Ch. 28. p. 209.

EDUCATION (SCOTLAND) (SUPERANNUATION) ACT, 1925. Amended (c. 10). p. 26.

EDUCATIONAL ENDOWMENTS (SCOTLAND) ACT; to make further provision for the reorganisation of educational and other endowments in Scotland. Ch. 30. p. 214.

§ 1. Appointment of Commissioners. p. 214.
2. Powers of Commissioners. p. 215.
3. Directions for schemes for re-organisation. p. 215.
4. Act not to apply to certain endowments. p. 216.
5. Date of endowments. p. 217.
6. Mixed endowments. p. 217.
7. Non-educational endowments. p. 219.
8. Schemes by Court of Session. p. 219.
9. Endowments for apprenticeship fees. p. 220.
10. Vested interests. p. 220.
11. Interest acquired after passing of Act. p. 220.
12. Selection of beneficiaries. p. 220.
13. Benefits to be extended to both sexes. p. 221.
14. Tenure of office of teachers. p. 221.
15. Inspection and audit. p. 221.
16. Preliminary inquiry. p. 222.
17. Governing body may lodge draft scheme. p. 222.
18. Printing and publication of draft schemes. p. 222.
19. Objections to draft schemes. p. 222.
20. Framing of schemes. p. 222.
21. Consideration of schemes by Department. p. 223.
22. Amended schemes. p. 224.
23. Quorum of Commissioners. p. 224.
24. Quorum of governing body. p. 224.
25. Special case to Court of Session on point of law. p. 224.
26. Deliverance of Court of Session final: expenses. p. 225.
27. Approval of schemes. p. 225.
28. Schemes for small endowments. p. 226.
29. Amendment of schemes. p. 226.
30. Evidence of scheme. p. 226.
31. Inquiry by assistant commissioner p. 226.
32. Power to cite witnesses, &c. p. 227.
33. Report of assistant commissioner. p. 227.
34. Cost of publishing scheme. p. 227.
35. Service of notices. p. 228.
36. Signatures and evidence of documents of Department. p. 228.
37. Annual reports. p. 228.
38. Returns by governing body. p. 228.
39. Provision for default by governing body. p. 229.
40. Duration of Commissioners' powers. p. 229.
41. Department's powers to make schemes after expiry of Commission. p. 229.
42. Interpretation. p. 231.
43. Short title, &c. p. 232.

EGGS. Agricultural Produce (Grading and Marking) Act provisions (c. 19, ss. 3, 4, 7). pp. 159, 163.

EMERGENCY PROVISIONS. Local authorities (c. 9). p. 23.

EMPIRE COTTON GROWING CORPORATION. Contributions to (c. 11). p. 27.

EMPIRE PRODUCTS. Finance Act provisions as to sugar, &c. (c. 17, s. 4 (1)). p. 82.

EMPLOYER :
Rights on prosecution under Food and Drugs (Adulteration) Act (c. 31, s. 27 (6)). p. 251.
Theatrical employers registration, prosecution, &c. (c. 46). p. 480.

ENAMELLED HOLLOW-WARE :
Customs duty on (c. 17, s. 9). p. 85.
,, ,, (Isle of Man) (c. 38, s. 17). p. 321.

EQUAL FRANCHISE (c. 12). p. 27.

ESTATE DUTY. Exemption for trust funds, &c., for reducing national debt (c. 17, s. 30). p. 97.

EVIDENCE :
Educational Endowments (Scotland) Act schemes, documents, &c. (c. 30, ss. 30, 36). pp. 226, 228.
Food and Drugs (Adulteration) Act certificate of analysis (c. 31, s. 28 (3)). p. 251.
Petroleum-spirit accident inquiry (c. 32, s. 14). p. 276.
Scottish department proceedings (c. 34, s. 1 (5) (*d*) (*e*)). p. 307.

EXCHEQUER BONDS. Borrowing by, for Post Office purposes (c. 37, s. 1 (4)). p. 316.

EXECUTION :
Companies Act provisions (c. 45, ss. 69, 70). pp. 425–6.
County Courts Act, 1888, s. 154 amended (c. 26, s. 17). p. 203.

EXHIBITIONS. Closing hours (retail sales) at (c. 33, s. 5). p. 298.

EXPLOSIVE. Transport of, with petroleum-spirit (c. 32, s. 6 (1) (*b*)). p. 267.

F.

FACTORIES :
Margarine, &c. Registration and inspection of (c. 31, ss. 8, 22). pp. 238, 247.
Rating relief. *See* INDUSTRIAL HEREDITAMENTS.

FALSIFICATION, FRAUD, &C. :
Agricultural Credits Act (farmers' frauds) (c. 43, s. 11). p. 341.
Company officers (c. 45, ss. 72–3). pp. 427–8.
Food and Drugs (Adulteration) Act offences (c. 31, ss. 5, 9 (2) (*d*) (*e*), 30). pp. 235, 239, 253.
Fraudulent preference (Companies Act), Scotland (c. 45, s. 104). p. 457.
Fraudulent trading by company (c. 45, s. 75). p. 431.
Promotion or formation of company (c. 45, s. 76). p. 433.

FARMER AND FARMING STOCK defined (Agricultural Credits Act) (c. 43, s. 5 (7)). p. 335.

FIDUCIARY NOTE ISSUE :
Bank of England (c. 13, ss. 2, 3, 8). pp. 37–8, 40.
Northern Ireland banks (c. 15, s. 1, &c.). p. 75.

FILM. *See* CINEMATOGRAPH FILM.

FINANCE ACT ; to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to the Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance. Ch. 17. p. 78.

Part I.—Customs and Excise.

§ 1. Tea duty. p. 78.
2, 3. Hydrocarbon oils duties. pp. 79, 81.
4. Sugar, molasses, glucose and saccharin, duties, drawbacks, &c., on. p. 82.
5. Sweets, increased excise duty on. p. 83.
6. Mechanical lighters, duties on. p. 83.
7. Cinematograph films, reduced duty on certain negatives. p. 84.
8. Cinematograph films, scientific, exemption for. p. 85.
9. Buttons and enamelled hollow-ware. p. 85.
10. Spirits, regulations as to removal from certain premises or from warehouses. p. 86.
11. Beer for export, deposit in warehouse of. p. 86.
12. Mechanically propelled vehicles duties altered. p. 87.
13. Articulated motor vehicles (licence duty). p. 87.
14. Betting duty reduction. p. 87.

Part II.—Income Tax.

15. Income tax and super-tax for 1928/9. p. 87.
16. Deductions for children. p. 89.
17. Option of making return of total income to Special Commissioners. p. 89.
18. Amendment of s. 21 of 1922 Act (companies). p. 90.
19. Amount of assessment under Rule 21 (allowance as loss). p. 91.
20. Allowance for repairs continued. p. 92.
21. British and Irish Free State tax, relief from double. p. 92.
22. Summary recovery of tax in Northern Ireland. p. 92.

Part III.—Miscellaneous.

23. Permanent annual charge for National Debt. p. 93.
24. Rating relief suspense account. p. 95.
25. Payment to Exchequer out of unclaimed dividends account. p. 96.
26. Interest on Victory Bonds or Funding Loan held by National Debt Commissioners not to be paid. p. 96.
27. Power to make temporary advances to Road Fund. p. 96.
28. Road Transport Lighting Act fines, disposal of. p. 96.
29. Borrowing to meet interest on Savings Certificates. p. 97.
30. Trust funds and gifts for reducing National Debt, exemption from income tax, estate duty and stamp duties. p. 97.
31. Relief from capital and transfer stamp duty in case of reconstruction and amalgamation of companies. p. 98.
32. Extension of s. 114 of Stamp Act, 1891, to stock of certain guaranteed loans. p. 99.
33. Amendment of s. 73 of Taxes Management Act, 1880 (appointment of land tax collector). p. 99.
34. Amendment of s. 37 of Finance Act, 1917 (dealings with Government stock). p. 100.
35. Construction, short title, &c. p. 100.
Schedule 1.—Duty and drawback in case of hydrocarbon oils. p. 101.
„ 2.—Sugar, molasses, glucose and saccharin. p. 102.
„ 3.—Amended rates of mechanically propelled vehicles duty. p. 108.
„ 4.—Agreement with Irish Free State (double income tax). p. 111.
„ 5.—Repeals. p. 114.

FINES:
Under Food and Drugs (Adulteration) Act (c. 31, ss. 27, 32, 35 (*k*)). pp. 249, 254, 258.
Petroleum (Consolidation) Act, in Scotland (c. 32, s. 24 (7)). p. 286.

FISHING:
Hours of closing shops in sea-fishing centres (c. 33, s. 6). p. 298.
Scottish departmental arrangements (c. 34, s. 3). p. 308.
Vessels:
Employment in (health insurance) (c. 14, s. 20). p. 62.
Exemption from hydrocarbon oil duty (c. 17, s. 2 (8)). p. 80.
,, ,, ,, ,, (Isle of Man) (c. 38, ss. 18 (3) (4), 19). pp. 322–3.

FLOCK. *See* RAG FLOCK ACT (1911) AMENDMENT ACT.

FOOD AND DRUGS (ADULTERATION); an Act to consolidate the Sale of Food and Drugs Acts. Ch. 31. p. 232.

Part I.—General Provisions.

§ 1. Restrictions on mixing food and drugs with other ingredients. p. 232.
2. Prohibition against sale of articles of food and drugs not of the nature, substance or quality demanded. p. 233.
3. Sale of compounds. p. 234.
4. Protection from liability where article properly labelled. p. 234.
5. Offences in relation to the abstraction from articles of food of parts thereof. p. 235.

Part II.—Special Articles.

6. Conditions to be observed in dealings in margarine, margarine-cheese and milk-blended butter. p. 235.
7. Power to make regulations as to constituents of milk, butter, cheese, &c. p. 237.
8. Registration of factories and wholesale premises. p. 238.
9. Registration of consignments. p. 239.
10. Prohibition of adulterants in butter factories. p. 239.
11. Limit of moisture in butter, &c. p. 239.
12. Restrictions on the importation of agricultural and other produce. p. 240.

Part III.—Administration.

13. Food and drugs authorities. p. 241.
14. Duty of authorities to enforce Act. p. 242.
15. Appointment of analysts. p. 243.
16. Powers of sampling. p. 243.
17. Right to have samples analysed. p. 245.
18. Division of and dealings with samples. p. 245.
19. Power of Ministers to have articles analysed. p. 246.
20. Powers of Commissioners of Customs and Excise to have imported articles sampled. p. 246.
21. Special provisions as to sampling of milk. p. 247.
22. Inspection of factories. p. 247.
23. Approval of names in connexion with margarine and milk-blended butter. p. 248.
24. Obstruction of officers in discharge of duties. p. 248.
25. Quarterly reports by analysts. p. 248.
26. Expenses of food and drugs authorities. p. 249.

Part IV.—Legal Proceedings.

27. Prosecutions and penalties for offences. p. 249.
28. Service and evidence of certificates of analysts. p. 251.
29. Conditions under which warranty may be pleaded as defence. p. 252.
30. False warranties and certificates. p. 253.
31. Power of court to require analysis by Government chemist. p. 254.
32. Application of fines. p. 254.
33. Saving for contracts. p. 255.

FOOD AND DRUGS (ADULTERATION)—*continued.*

Part V.—Miscellaneous.

§ 34. Definitions. p. 255.
35. Application to Scotland. p. 256.
36. Application to Northern Ireland. p. 258.
37. Repeals. p. 258.
38. Short title and commencement. p. 258.
Schedule 1.—Form of certificate of public analyst. p. 259.
„ 2.—Special provisions as to milk. p. 260.
„ 3.—Rules for determining whether offences are second or subsequent offences. p. 261.
„ 4.—Repeals. p. 262.

FORGERY. Agricultural produce grade designations (c. 19, s. 2 (3)). p. 159.

And see FALSIFICATION, FRAUD, &C.

FRAUD. *See* FALSIFICATION, FRAUD, &C.

FREIGHT-TRANSPORT HEREDITAMENTS. De-rating arrangements (c. 44, ss. 1 (1) (*c*), 5, 6, &c.). pp. 344, 348.

FRIENDLY SOCIETIES. Registration of agricultural societies' charge (under Agricultural Credits Act) (c. 43, s. 14). p. 342.

G.

GLASGOW. Slaughter of animals in (c. 29, s. 5). p. 212.

GLOVES. Customs duty (Isle of Man) continued (c. 38, s. 15). p. 321.

GOLD :
Bank of England powers for requiring sale or information (gold coin or bullion) (c. 13, ss. 11, 13 (3)). p. 41.
Gold Standard Act, 1925, provisions operating while s. 1 (1) in force (c. 13, ss. 1 (3), 11). pp. 37, 41.
Northern Ireland issues of notes against coin (c. 15, s. 3). p. 75.

GOVERNMENT CHEMIST. Food and Drugs (Adulteration) Act provisions (c. 31, ss. 20, 28 (5) (6), 31). pp. 246, 251, 254.

GOVERNMENT OF IRELAND ACT, 1920. Limitations on legislative power of Northern Ireland Parliament modified. *See* NORTHERN IRELAND (MISCELLANEOUS PROVISIONS) ACT.

GRADING OF AGRICULTURAL PRODUCE (c. 19, ss. 1, 2). p. 158.

GUARDIANSHIP OF INFANTS ACTS. Amendments (c. 25, ss. 16, 20 (3)). pp. 203–4.

H.

HAGUE CONVENTION (November 6, 1925) for protection of industrial property. p. 4.

HALF-PAY DECLARATION. Appropriation Act provision (c. 18, s. 6). p. 117.

HARBOUR AUTHORITY. Petroleum-spirit licensing (c. 32, ss. 2 (1), 7, 23, 25 (1)). pp. 264, 268, 284, 286.

HEALTH, DEPARTMENT OF, FOR SCOTLAND. *See* REORGANISATION OF OFFICES (SCOTLAND) ACT. *And see* HEALTH, SCOTTISH BOARD OF.

HEALTH, MINISTER OF. Powers, &c., under—
Food and Drugs (Adulteration) Act (c. 31, ss. 7 (2), 8 (1), 19 (1), 22). pp. 237–8, 246–7.
Rating and Valuation (Apportionment) Act (c. 44, s. 10 (2), schs. 1, 2). pp. 356–7, 362.
And see LOCAL AUTHORITY.

HEALTH, SCOTTISH BOARD OF:
Powers transferred (prospectively) to Department of Health for Scotland (c. 34, s. 1). p. 305.
Powers under Food and Drugs (Adulteration) Act (c. 31, s. 35 (c)). p. 256.

HOLLOW-WARE:
Customs duty (c. 17, s. 9). p. 85.
„ „ (Isle of Man) (c. 38, s. 17). p. 321.

HOME OFFICE. *See* DOGS (AMENDMENT) ACT (s. 2): PETROLEUM (CONSOLIDATION) ACT: RACECOURSE BETTING ACT: SHOPS (HOURS OF CLOSING).

HOPS. Isle of Man customs duty (c. 38, s. 5). p. 318.

HORSE-RACING. Money for, from totalisator (c. 41, s. 3 (6)). p. 328.

HOURS OF CLOSING (SHOPS) (c. 33). p. 296.

HOUSE OF COMMONS:
Mr. Speaker's Retirement Act (c. 16). p. 76.
Vice-Chancellor of County Palatine of Lancaster not eligible for (c. 25, s. 14 (1) (*f*)). p. 201.

HUMANE KILLER. Slaughter of animals in Scotland (c. 29). p. 210.

HYDROCARBON OILS:
Duty on, Finance Act (c. 17, ss. 2, 3, sch. 1). pp. 79, 81, 101.
„ (Isle of Man) (c. 38, s. 18). p. 322.

I.

IMPORTATION:
Finance Act provisions. *See* FINANCE ACT.
Isle of Man. *See* ISLE OF MAN (CUSTOMS).
Margarine, condensed milk, &c. (Food and Drugs (Adulteration) Act) (c. 31, ss. 12, 34, 36 (1)). pp. 240, 256, 258.

INCANDESCENT LIGHTING MANTLES. Customs duty (Isle of Man) continued (c. 38, s. 15). p. 321.

INCOME TAX. *See* FINANCE ACT (Part II).

INDUSTRIAL AND PROVIDENT SOCIETIES (AMENDMENT) ACT; to amend s. 22 of the Act of 1893. Ch. 4 (E. S.). p. 7.

INDUSTRIAL HEREDITAMENTS. De-rating arrangements (c. 44, s. 1 (1) (*b*), 3, 4, &c.). pp. 344–8.

INDUSTRIAL PROPERTY. *See* PATENTS AND DESIGNS (CONVENTION) ACT.

INFANT:
Dealings with Government stock (Scotland) (c. 17, s. 34). p. 100.
Guardianship of Infants Acts amendment (c. 26, ss. 16, 20 (3)). pp. 203–4.
And see CHILDREN.

INTESTATES' ESTATES, NORTHERN IRELAND (c. 24, s. 3). p. 188.

IRISH FREE STATE:
Company incorporated in (c. 45, s. 89). p. 445.
Currency Act, 1927 (c. 15, preamble). p. 74.
Income tax arrangements (relief from double tax) (c. 17, s. 21, sch. 4). pp. 92, 111.

ISLE OF MAN:
Company incorporated in (c. 45, s. 90 (5)). p. 447.
Customs Act. Ch. 38. p. 317.
Easter Act application (c. 35, s. 2 (3)). p. 313.

J.

JEWS. Slaughter of animals by, in Scotland (c. 29, ss. 2 (6), 8). pp. 211, 213.

JOCKEY CLUB. Representatives on Betting Control Board (c. 41, s. 2 (4)). p. 326.

JOHORE. Agreement as to territorial waters (c. 23). p. 182.

JUDGE:
Action against company director, &c., for negligence, &c. (c. 45, s. 78 (3)). p. 437.
And see ADMINISTRATION OF JUSTICE ACT.

JUDICIAL COMMITTEE OF PRIVY COUNCIL. Repeal of limit on number of judges who are members of (c. 26, s. 13). p. 201.

JUSTICIARY, HIGH COURT OF, SCOTLAND. Petroleum-spirit accident inquiry expenses (c. 32, ss. 14 (*d*), 24 (3)). pp. 277, 285.

JUVENILE MESSENGERS. Restriction of use in betting in Scotland (c. 27). p. 208.

K.

KEEPER OF THE MINUTE BOOK AND RECORD OF EDICTAL CITATIONS. Transfer of duties of (c. 34, s. 8). p. 309.

KEEPER OF THE REGISTERS AND RECORDS OF SCOTLAND (c. 34, s. 5). p. 308.

KNACKERS. *See* SLAUGHTER OF ANIMALS (SCOTLAND) ACT.

L.

LABELLING:
Of food and drugs (c. 31, s. 4). p. 234.
Of petroleum-spirit vessels (c. 32, s. 5). p. 266.

LACE. Isle of Man customs duty (c. 38, s. 11). p. 319.

LANCASTER, COUNTY PALATINE:
Companies Act jurisdiction (c. 45, s. 56 (2)). p. 415.
Property of dissolved company as bona vacantia (c. 45, s. 71). p. 427.
Vice-Chancellor (c. 25, s. 14). p. 201.

LAND:
Company's property: disclaimer of onerous charges (c. 45, s. 68). p. 423.
And see AGRICULTURE: LAND CHARGES ACT: LAND PURCHASE ACTS: LAND TAX, &c.

LAND CHARGES ACT. Applied under Agricultural Credits Act (c. 43, s. 9 (7)). p. 340.

LAND PURCHASE ACTS. Effect of Northern Ireland (Miscellaneous Provisions) Act (c. 24, ss. 2 (2), 4). pp. 187, 190.

LAND REGISTRAR. Registration of agricultural charges (c. 43, s. 9). p. 339.

LAND TAX. Appointment of collector (c. 17, s. 33). p. 99.

LANDED ESTATES COURT (IRELAND) ACT, 1858. Foreshore transactions (c. 24, s. 2 (2)). p. 186.

LAPWINGS. Protection of (c. 2). p. 3.

LAW SOCIETY. *See* SOLICITORS.

LEGAL TENDER. Bank notes (c. 13, s. 1 (1) (c) (2) (5)). p. 36.

LIGHT OILS. *See* HYDROCARBON OILS.

LINE-THROWING APPLIANCES (Merchant Shipping) (c. 40). p. 324.

LOCAL ACTS:
Rating provisions in (c. 8, s. 3 (2), sch. 2). pp. 19, 22.
Registration of electors, adaptations for (c. 12, s. 6 (2)). p. 31.
Slaughter of animals in Glasgow (c. 29, s. 5). p. 212.

LOCAL AUTHORITIES (EMERGENCY PROVISIONS) ACT; to extend further the duration of 13 & 14 Geo. 5. c. 6 and to amend temporarily the provisions as to the Metropolitan Common Poor Fund. Ch. 9. p. 23.

LOCAL AUTHORITIES (FINANCIAL PROVISIONS) ACT, 1921. Continued &c. (c. 9, s. 1, sch.). pp. 23, 25.

LOCAL AUTHORITY :
Agricultural Produce (Grading and Marking) Act enforcement by (c. 19, s. 5). p. 162.
Eggs, registration of premises for cold or chemical storage of (c. 19, s. 4). p. 160.
Food and drugs authorities (c. 31, ss. 13–4, 26, 35 (*f*) (*h*)). pp. 241, 249, 256–7.
Slaughter of Animals (Scotland) Act licensing (c. 29, ss. 2, 3). pp. 210–1.
Petrol-filling stations, regulation of (c. 32, s. 11). p. 271.
Petroleum-spirit licensing (c. 32, s. 2). p. 264.
Rating and Valuation Act (London, &c.) (c. 8). p. 17.
Rating and Valuation (Apportionment) Act (c. 44, s. 7 (2)). p. 352.
Rating (Scotland) Amendment Act (c. 6). p. 9.
Theatrical employers, registration, prosecution, &c. (c. 46). p. 480.

LOCAL GOVERNMENT ELECTORS :
Equal franchise (c. 12, s. 2). p. 29.
Scottish arrangements (c. 12, s. 7). p. 32.

LOCAL LOANS. Treasury subscriptions to debentures of company under Agricultural Credits Act, Part I, to be deemed local loan within meaning of 50 & 51 Vict. c. 16 (c. 43, s. 1 (3)). p. 331.

LOCOMOTIVES ON HIGHWAYS ACT, 1896. Saving for regulations under (Petroleum (Consolidation) Act) (c. 32, s. 26 (3) (*b*)). p. 287.

LONDON :
Agricultural Produce (Grading and Marking) Act enforcement (c. 19, s. 5). p. 162.
Food and drugs authority (c. 31, ss. 13 (1) (2), 26). pp. 241, 249.
Metropolitan Asylum Board (c. 9, s. 2 (2) (3)). p. 24.
Metropolitan Common Poor Fund (c. 9, s. 2). p. 23.
Petrol-filling stations, regulation of (c. 32, s. 11 (1) (i)). p. 271.
Petroleum-spirit licensing (c. 32, s. 2). p. 264.
Rating of machinery, ascertainment of rateable value, &c. (c. 8, ss. 1, 2). p. 17.
Rating and Valuation Act, 1925, applied (c. 44, s. 7 (1) (*c*), sch. 2). pp. 352, 362.
Rating and Valuation (Apportionment) Act (c. 44, s. 1 (2) (*b*)). p. 344.
Valuation arrangements under Rating and Valuation (Apportionment) Act (c. 44, s. 7). p. 351.

LORD ADVOCATE :
Powers under Companies Act (c. 45, ss. 109, 110). p. 459.
Powers under Educational Endowments (Scotland) Act (c. 30, s. 8). p. 219.

LORD CHANCELLOR :
Administration of Justice Act (c. 26). p. 192.
Agricultural charges registration (c. 43, s. 9 (9)). p. 341.

LORD CLERK REGISTER. Discharge of duties on vacancy in office (c. 34, s. 6). p. 309.

M.

MACHINERY AND PLANT. Rating of. *See* RATING AND VALUATION ACT.

MAGISTRATE. Inquiry by, into petroleum-spirit accident (c. 32, s. 14 (*a*)). p. 276.

MANDATED TERRITORIES:
Guaranteed stock: composition for stamp duty on transfers (c. 17, s. 32). p. 99.
Power to extend Easter Act to (c. 35, s. 2 (3)). p. 313.
Registers of companies in (c. 45, s. 11). p. 370.

MANTLES, INCANDESCENT LIGHTING. Customs duties (Isle of Man) continued (c. 38, s. 15). p. 321.

MARGARINE. *See* FOOD AND DRUGS (ADULTERATION).

MARRIED WOMEN. National health insurance arrangements (c. 14, s. 12). p. 56.

MASTER OF THE ROLLS. Appeal to, under Solicitors Act (c. 22, s. 1 (3)). p. 181.

MATCHES. Isle of Man duty (c. 38, s. 7). p. 318.

MEASURES, CHURCH ASSEMBLY:
Clergy Pensions (Amendment) (No. 3). p. xi.
Ecclesiastical Commissioners (Provision for Unbeneficed Clergy) (No. 1). p. iii.
Tithe (Administration of Trusts) (No. 2). p. iv.

MECHANICAL LIGHTERS:
Duties on. *See* FINANCE ACT (s. 6).
Isle of Man duties (c. 38, s. 8). p. 318.

MECHANICALLY PROPELLED VEHICLES DUTY (c. 17, s. 12, sch. 3). pp. 87, 108.

MEDICAL OFFICER OF HEALTH. Sampling under Food and Drugs (Adulteration) Act (c. 31, s. 16). p. 243.

MERCHANDISE MARKS ACT, 1926. Orders as to imported eggs (c. 19, s. 4 (2)). p. 160.

MERCHANT SHIPPING:
Line-throwing Appliances Act (c. 40). p. 324.
National health insurance (mercantile marine) (c. 14, s. 13). p. 56.
Patent infringement and (c. 3, s. 3). p. 6.
Petroleum-spirit loading or carrying. *See* PETROLEUM (CONSOLIDATION) ACT.
Ships' stores:
hydrocarbon oils (c. 17, s. 2 (6)). p. 80.
sugar, molasses, &c. (c. 17, sch. 2, Part II). p. 103.
Workmen's Compensation proceedings in Northern Ireland (c. 24, s. 2 (4)). p. 187.
And see FISHING (Vessels).

METROPOLITAN ASYLUM BOARD (c. 9, s. 2 (2) (3)). p. 24.

METROPOLITAN COMMON POOR FUND (c. 8, s. 2). p. 23.

MILK. Sampling, &c., of (c. 31, s. 21, sch. 2). pp. 247, 260.

MILK-BLENDED BUTTER (c. 31, Part II). p. 235.

MINES AND MINERAL RAILWAYS. De-rating arrangements. *See* INDUSTRIAL HEREDITAMENTS.

MISCELLANEOUS PROVISIONS ACT. *See* NORTHERN IRELAND (MISCELLANEOUS PROVISIONS) ACT.

MR. SPEAKER'S RETIREMENT ACT; to settle and secure an annuity upon the Rt. Hon. J. H. Whitley in consideration of his eminent services. Ch. 16. p. 76.

MOHAMMEDANS. Slaughter of animals in Scotland (c. 29, ss. 2 (6), 8). pp. 211, 213.

MOLASSES. *See* FINANCE ACT (s. 4).

MOTOR CARS. Customs duties on (Isle of Man) (c. 38, s. 12). p. 319.

MUSICAL INSTRUMENTS, &c. Customs duties on (Isle of Man) (c. 38, s. 13). p. 319.

N.

NATIONAL DEBT:
Finance Act provisions (c. 17, s. 23, &c.). p. 93.
And see LOCAL LOANS: SAVINGS CERTIFICATES.

NATIONAL GALLERIES OF SCOTLAND. Qualifications of Trustees (c. 34, s. 11). p. 310.

NATIONAL HEALTH INSURANCE; an Act to amend the 1924 Act, &c. Ch. 14. p. 43.

§ 1. Amendments of, ss. 3, 7, 15 (continuous insurance, voluntary contributors, and arrears). p. 43.
2. Amendment of s. 17 (inmates of hospitals). p. 47.
3. Amendment of s. 24 (medical benefit administration). p. 48.
4. Amendment of s. 26 (approved societies' subscriptions to charitable institutions, hospitals, &c.). p. 49.
5. Amendment of s. 27 (recovering benefits improperly paid). p. 49.
6. Amendment of s. 30 (societies having members in more than one national area). p. 50.
7. Amendment of s. 34 (rules of approved societies). p. 51.
8. Amendment of s. 36 (maladministration). p. 52.
9. Amendment of s. 39 (amalgamations, &c.). p. 52.
10. Amendment of s. 48 (insurance committee's staff superannuation). p. 53.
11. Amendment of s. 54 (deposit contributors). p. 53.
12. Amendment of s. 56 (married women). p. 56.
13. Amendment of ss. 62, 64 (mercantile marine). p. 57.
14. Amendment of s. 71 (investments). p. 58.
15. Amendment of s. 73 (audit of administration accounts of approved societies). p. 58.
16. Amendment of s. 75 (disposal of surpluses). p. 58.
17. Amendment of s. 94 (provisional special orders). p. 60.
18. Amendment of ss. 96, 97 (offences). p. 61.
19. Amendment of s. 106 (preferential payments). p. 62.
20. Amendment of Schedule I (employments within Act). p. 62.
21. Amendment of 1926 Act (s. 4 (*a*)) (sums carried to Central Fund). p. 63.
22. Minor amendments of 1924 Act, and repeals. p. 63.
23. Transitional regulations. p. 64.
24. Application to Northern Ireland. p. 64.
25. Short title, &c. p. 64.
Schedule 1. Additional benefits. p. 65.
„ 2. Minor amendments. p. 66.
„ 3. Repeals. p. 73.

NATIONAL HUNT COMMITTEE. Representation on Betting Control Board (c. 41, s. 2 (4)). p. 326.

NAVAL PRIZE; an Act to make provision for winding up the Naval Prize Fund and the dissolution of the tribunal established under the Naval Prize Act, 1918. Ch. 36. p. 314.

NEGLIGENCE. Company director, &c. (c. 45, s. 78). p. 436.

NORTHERN IRELAND. Application clause in—
Companies Act (c. 45, s. 117). p. 461.
Food and Drugs (Adulteration) Act (c. 31, s. 36). p. 258.
National Health Insurance Act (c. 14, s. 24). p. 64.
Representation of the People (Equal Franchise) Act (c. 12, s. 8 (4)). p. 34.
Bank notes put in circulation in (c. 13, s. 1 (1) (c)). p. 36.
Bankers (Northern Ireland) Act (c. 15). p. 74.
Income tax, summary recovery of (c. 17, s. 22). p. 92.
Intestates' estates (c. 24, s. 3). p. 188.
Note issue by banks in (c. 13, s. 9). p. 40.
,, ,, ,, under Bankers (Northern Ireland) Act (c. 15, s. 1). p. 75.
Ministry of Labour for: consultation with (national health insurance) (c. 14, s. 6 (2)). p. 51.
Miscellaneous Provisions Act (c. 24). p. 186.
Re-sealing of grants (c. 25, s. 10). p. 199.

NORTHERN IRELAND (MISCELLANEOUS PROVISIONS) ACT; to make miscellaneous amendments in the law applicable to Northern Ireland. Ch. 24. p. 186.

§ 1. Supreme Court procedure and appeals. p. 186.
2. Restrictions under Government of Ireland Act, 1920 (s. 4), explained (live stock and agricultural produce; sea-shore; consolidating Acts; county court proceedings under Workmen's Compensation Act as to merchant shipping; departmental disputes). p. 186.
3. Administration of intestates' estates devolving on Crown. p. 188.
4. Amendment of Land Purchase Acts. p. 190.
5. Short title, etc. p. 191.

O.

OATH. Vice-Chancellor of County Palatine of Lancaster (c. 25, s. 14 (1) (c)). p. 201.

OILS. Hydrocarbon. *See* HYDROCARBON OILS.

P.

PARI-MUTUEL. *See* RACECOURSE BETTING ACT.

PARLIAMENT. Vice-Chancellor of County Palatine of Lancaster not eligible, &c. (c. 25, s. 14 (1) (f)). p. 201.
And see ACT OF PARLIAMENT: PARLIAMENTARY ELECTORS: PEER, SCOTLAND.

PARLIAMENTARY ELECTORS:
Equal franchise (c. 12). p. 27.
Reading University representation (c. 25). p. 191.

PATENTS AND DESIGNS (CONVENTION) ACT; to make such amendments of the Patents and Designs Acts, 1907 and 1919, as are necessary to enable effect to be given to a Convention for the Protection of Industrial Property. Ch. 3. p. 4.

PATENTS, DESIGNS AND TRADE MARKS, COMPTROLLER OF. Not to register trade mark not complying with s. 4 of Food and Drugs (Adulteration) Act (c. 31, s. 4 (3)). p. 235.

PEER, SCOTLAND. Election of representative peers (c. 34, s. 6). p. 309.

PENSION :
Clergy. *See* MEASURES.
Mr. Speaker Whitley's annuity (c. 16). p. 76.
Vested interests (under Educational Endowments (S.) Act) (c. 30, ss. 10, 11). p. 220.
And see PERJURY : SUPERANNUATION.

PERJURY. Half-pay declaration (Appropriation Act provision) (c. 18, s. 6). p. 117.

PETROLEUM :
Amending Act of 1928 (c. 20). p. 164.
,, ,, repealed (c. 32, s. 26, sch. 3). pp. 286, 296.
Consolidating Act (c. 32). *See* PETROLEUM (CONSOLIDATION) ACT.
Petroleum oils and hydrocarbon oils duty (c. 17, s. 2). p. 79.

PETROLEUM (CONSOLIDATION) ACT; to consolidate the enactments relating to petroleum and petroleum spirit. Ch. 32 (E. S.). p. 263.

Licences for keeping petroleum spirit.

§ 1. Petroleum spirit not to be kept without licence. p. 263.
2. Licensing. p. 264.
3. Appeal to Secretary of State from local authority's refusal to grant licence. p. 265.
4. Fees payable for licences. p. 265.

Labelling of vessels containing petroleum spirit (s. 5). p. 266.

Transport of petroleum spirit.

6. Regulations as to conveyance by road. p. 267.
7. Byelaws as to ships loading and carrying spirit in harbour. p. 268.
8. Notice of ships carrying spirit to be given on entering harbour. p. 269.
9. Canals, byelaws as to loading, conveyance and landing in. p. 270.

Special Provisions as to keeping, use and supply of petroleum spirit for motor vehicles, &c.

10. Regulations as to motor vehicles, boats, aircraft and engines. p. 271.
11. Petrol-filling stations. p. 271.

Regulations as to special classes of petroleum spirit (s. 12). p. 274.

Accidents in connection with petroleum spirit.

13. Notice of accidents to be given. p. 275.
14. Inquiry into accidents. p. 276.
15. Coroners' inquests on deaths. p. 278.

Powers of inspection, &c.

16. Powers of government inspectors. p. 278.
17. Powers of officers of local authorities (testing). p. 279.
18. Warrants to search for and seize petroleum spirit. p. 281.

Power to apply Act to other substances (s. 19). p. 282.

Supplementary.

20. Apparatus for and method of testing petroleum. p. 282.
21. Regulations and byelaws to be laid before Parliament. 283.
22. Confirmation and publication of byelaws. p. 283.
23. Interpretation. p. 284.
24. Application to Scotland. p. 285.
25. Savings. p. 286.
26. Short title, extent, repeal, &c. p. 286.

Schedule I.—Rates of fees for licences to keep petroleum spirit. p. 288.
,, II.—Test apparatus. p. 288.
,, III.—Repeals. p. 296.

PLOVER. *See* PROTECTION OF LAPWINGS ACT.

POLICE:
Delivery of stray dogs to (c. 21, s. 2). p. 180.
Food and Drugs (Adulteration) Act sampling (c. 31, s. 16). p. 243.

POOR LAW:
Metropolitan common poor fund (c. 9, s. 2). p. 23.
Rating. *See* RATING AND VALUATION ACT, &C.

POST OFFICE AND TELEGRAPH (MONEY) ACT; to provide for raising further money for the development of the postal, telegraphic and telephonic systems. Ch. 37. p. 316.

POTTERY, TRANSLUCENT OR VITRIFIED. Customs duty (Isle of Man) continued (c. 38, s. 16). p. 321.

POULTRY. Dogs injuring (c. 21, s. 1). p. 179.

PREVENTION OF CRUELTY TO CHILDREN ACT, 1904. Amendment (c. 42). p. 329.

PRINTING OF ACTS AS AMENDED. *See* ACT OF PARLIAMENT.

PRISONS, SCOTLAND. *See* REORGANISATION OF OFFICES (SCOTLAND).

PRIVILEGE. Companies Act prosecution (c. 45, s. 96). p. 454.

PRIVY COUNCIL:
Judicial Committee of (number of judges) (c. 25, s. 13). p. 201.
Scottish Universities Committee of (c. 30, ss. 4 (2), 41 (2)). pp. 216, 230.

PRIZE. *See* NAVAL PRIZE.

PROBATE REGISTRARS AND REGISTRIES. *See* ADMINISTRATION OF JUSTICE ACT.

PROTECTION OF LAPWINGS ACT. Ch. 2 (E. S.). p. 3.

PROVIDENT SOCIETY. *See* INDUSTRIAL AND PROVIDENT SOCIETIES (AMENDMENT) ACT.

PROVISIONAL SPECIAL ORDERS (national health insurance) (c. 14, s. 17). p. 60.

PUBLIC HEALTH ACT, 1875. Suspension of s. 234 (3). p. 25.

PUBLIC HEALTH (REGULATIONS AS TO FOOD) ACT, 1907. Effect of regulations under (c. 31, ss. 1 (4), 2 (4)). pp. 233–4.

PUBLIC PROSECUTIONS, DIRECTOR OF:
Provision of Companies Act (c. 45, ss. 77, 95). pp. 434, 454.
And see ATTORNEY-GENERAL.

PUBLIC RECORD OFFICE. Company documents (c. 45, s. 88). p. 445.

PUMPS. Petroleum-filling stations (c. 32, ss. 11, 23). pp. 271, 285.

R.

RACECOURSE BETTING ACT; to amend the Betting Act, 1853, to legalise the use of totalisators on certain racecourses and to make further provision with regard to betting thereon. Ch. 41. p. 325.

RAG-FLOCK ACT (1911) AMENDMENT ACT. Ch. 39. p. 324.

RAILWAYS. De-rating arrangements. *See* FREIGHT-TRANSPORT HEREDITAMENTS.

RATES AND RATING. *See* RATING AND VALUATION ACT: RATING AND VALUATION (APPORTIONMENT) ACT: RATING (SCOTLAND) AMENDMENT ACT.

RATING AND VALUATION ACT; to extend to the administrative county of London the provisions of the Rating and Valuation Act, 1925, with respect to the valuation of hereditaments containing machinery and plant, to make temporary provision with respect to the deductions to be made in ascertaining rateable value, to amend ss. 11 and 37 and schedules 4 and 5 of the said Act, and to provide for obtaining decisions on points of law with a view to securing uniformity in valuation. Ch. 8 (E.). p. 17.

RATING AND VALUATION (APPORTIONMENT) ACT; to provide, with a view to the grant of relief from rates in respect of certain classes of hereditaments, for the distinction in valuation lists of the classes of hereditaments to be affected, and the apportionment in valuation lists of the net annual value of such hereditaments according to the extent of the user thereof for various purposes. Ch. 44 (E. S.). p. 343.

RATING RELIEF SUSPENSE ACCOUNT (c. 17, s. 24). p. 95.

RATING (SCOTLAND) AMENDMENT ACT; to amend the Rating (S.) Act, 1926, with respect to the ascertainment of the amount of the additional annual grant for Scotland under the Agricultural Rates Act, 1923, and the payments to rating authorities in respect of that grant and in certain other respects. Ch. 6. p. 9.

READING UNIVERSITY. Parliamentary representation (c. 25). p. 191.

RECORD OFFICE. *See* PUBLIC RECORD OFFICE.

RECORDS, SCOTLAND. *See* REORGANISATION OF OFFICES (SCOTLAND).

REGISTERS AND RECORDS, SCOTLAND. *See* REORGANISATION OF OFFICES (SCOTLAND).

REORGANISATION OF OFFICES (SCOTLAND); an Act to provide for transferring the respective powers and duties of the Scottish Board of Health, the Board of Agriculture for Scotland, and the Prison Commissioners for Scotland to Departments of Health and Agriculture and a Prisons Department for Scotland, and to make further provision with regard to the office of Chairman of the Fishery Board for Scotland and other offices in Scotland, and with regard to the public registers, records and rolls of Scotland. Ch. 34. p. 305.

REPRESENTATION OF THE PEOPLE:
EQUAL FRANCHISE; an Act to assimilate the franchises for men and women in respect of parliamentary and local government elections, and for purposes consequential thereon. Ch. 12. p. 27.

READING UNIVERSITY; an Act to make provision with respect to the representation of the University of Reading in Parliament. Ch. 25. p. 191.

RESEALING OF GRANTS. *See* ADMINISTRATION.

ROAD FUND:
Advances to, power to make temporary (c. 17, s. 27). p. 96.
Road Transport Lighting Act fines not to go to (c. 17, s. 28). p. 96.

ROAD TRANSPORT LIGHTING ACT, 1927. Disposal of fines under (c. 17, s. 28). p. 96.

ROAD VEHICLES:
See ROAD FUND: VEHICLES.
Petroleum-spirit carriage (c. 32, s. 6). p. 267.

ROYAL SOCIETY. Certification by, of scientific films (c. 17, s. 8). p. 85.

S.

SAFEGUARDING OF INDUSTRIES (CUSTOMS DUTIES) ACT, 1925. Applied to buttons and enamelled hollow-ware (c. 17, s. 9 (4)). p. 86.

SALE OF FOOD AND DRUGS. *See* FOOD AND DRUGS (ADULTERATION).

SANITARY INSPECTOR. Sampling under Food and Drugs (Adulteration) Act (c. 31, s. 16). p. 243.

SASINES, KEEPER OF GENERAL REGISTER OF. Office abolished (c. 34, s. 5 (3)). p. 308.

SAVINGS CERTIFICATES:
Provision for (c. 17, s. 23 (4) (*c*), (5)). p. 94.
Treasury borrowing to meet interest (c. 17, s. 29). p. 97.

SCENERY, PROTECTION OF (petrol-filling stations) (c. 32, s. 11). p. 271.

SCHOOL TEACHERS. Superannuation (c. 10). p. 26.

SCIENTIFIC FILMS. Power to exempt from customs duty. *See* FINANCE ACT (s. 8).

SCOTLAND:
Bank notes put in circulation in (c. 13, s. 1 (1) (*c*)). p. 36.
,, ,, issue by bank in (c. 13, s. 9). p. 40.
Betting (juvenile messengers) (c. 27). p. 208.
Companies Act application (c. 45, ss. 100–15). p. 454.
Company registered in, service of process of English court (c. 43, s. 49). p. 410.
Departments substituted for Boards. *See* REORGANISATION OF OFFICES (SCOTLAND).
Educational endowments (c. 30). p. 214.

SCOTLAND—*continued.*
Food and Drugs (Adulteration) Act application (c. 31, s. 35). p. 256.
Guardianship of Infants Acts amendments (c. 25, ss. 16, 20 (3)). pp. 203–4.
Local government franchise (c. 12, s. 7). p. 32.
Petroleum (Consolidation) Act application (c. 32, s. 24). p. 285.
Rating (Scotland) Amendment Act (c. 6). p. 9.
„ and Valuation (Apportionment) Act application (c. 44, s. 9). p. 352.
Reorganisation of offices (c. 34). p. 305.
Slaughter of animals (c. 29). p. 210.
Teachers' superannuation (c. 10). p. 26.

SCOTTISH BOARD OF HEALTH. *See* HEALTH, SCOTTISH BOARD OF: REORGANISATION OF OFFICES (SCOTLAND).

SCOTTISH EDUCATION DEPARTMENT. Powers over inspection, audit, &c., of educational endowments schemes (c. 30, ss. 15, 20–3, 28, 34, 36–7, 39, 41–2). pp. 221–4, 226–31.

SEA FISHERIES REGULATION (SCOTLAND) ACT, 1895:
Provision as to chairman of Board (c. 34, s. 3). p. 308.
And see FISHING.

SEA-SHORE. Powers of Northern Ireland Parliament (c. 24, s. 2 (2)). p. 186.

SEARCH WARRANT. *See* WARRANT.

SESSION, COURT OF:
Educational endowment schemes (c. 30, ss. 8, 25–6, 32, 41 (1) (*c*), (*e*)–(*g*)). pp. 219, 224–5, 227, 229, 230.
Jurisdiction under Companies Act (c. 45, s. 100, &c.). p. 454.
Principal Extractor of Acts and Decrees: Assistant to (c. 34, s. 10). p. 310.
Registers and records, keeper of: appointment by Lord President (c. 34, s. 5). p. 308.
Representative peers' election, duties at (c. 34, s. 6). p. 309.

SEX EQUALITY:
Educational endowments (Scotland) (c. 30, s. 13). p. 221.
Guardianship of Infants Acts (c. 25, ss. 16, 20 (3)). pp. 203–4.
Parliamentary franchise (c. 12). p. 27.

SHARE-PUSHING. Prohibited (c. 45, ss. 92, 118 (4)). pp. 448, 461.

SHERIFF. *See* EXECUTION: SHERIFF, SCOTLAND.

SHERIFF, SCOTLAND:
Appeal to, under Slaughter of Animals (Scotland) Act (c. 29, s. 2 (4)). p. 211.
Companies Act jurisdiction (c. 45, s. 100). p. 454.
Food and Drugs (Adulteration) Act proceedings (c. 31, s. 35 (*j*)). p. 257.
Petroleum (Consolidation) Act jurisdiction (c. 32, s. 25 (5) (7)). p. 286.

SHIPS. *See* MERCHANT SHIPPING: PETROLEUM (CONSOLIDATION) ACT.

SHOPS (HOURS OF CLOSING); an Act to amend the law relating to the closing of shops, and for purposes connected therewith. Ch. 33 (E. S.). p. 296.

SHORT-TERM CREDITS. *See* AGRICULTURAL CREDITS.

SILK. Isle of Man customs duty (c. 38, s. 10). p. 319.

SINGAPORE. Agreement as to Johore territorial waters (c. 23). p. 182.

SINKING FUND ARRANGEMENTS (c. 17, ss. 23–4). p. 93.

SLAUGHTER OF ANIMALS (SCOTLAND) ACT; to provide for the humane slaughter of animals in Scotland. Ch. 29. p. 210.

SOLICITOR, ENGLAND:
" Agent " of company (c. 45, s. 77 (4)). p. 436.
Privilege in prosecutions under Companies Act (c. 45, s. 96). p. 454.
Professional advice to company (c. 45, s. 94). p. 453.
Suspended or struck off roll (c. 22). p. 181.

SOLICITORS ACT; to amend the law relating to solicitors. Ch. 22 (E.). p. 181.

SPEAKER'S RETIREMENT (ANNUITY) (c. 16). p. 76.

SPECIAL ORDERS. Provisional (national health insurance) (c. 14, s. 17). p. 60.

SPIRITS:
Isle of Man duty (c. 38, s. 3). p. 317.
Petroleum-spirit. *See* PETROLEUM (CONSOLIDATION) ACT.
Removal from warehouse, &c. (c. 17, s. 10). p. 86.

STAMP DUTIES. Exemption for—
Companies Act documents (c. 45, s. 98). p. 454.
Instrument creating agricultural charge (c. 43, s. 8 (8)). p. 339.
Trust funds, &c., for national debt reduction (c. 17, s. 30). p. 97.

STANNARIES. Companies winding-up jurisdiction (c. 45, s. 56 (4)). p. 415.

STRAITS SETTLEMENTS AND JOHORE TERRITORIAL WATERS (AGREEMENT) ACT; to approve an Agreement concluded between H.M. and the Sultan of the State and Territory of Johore. Ch. 23. p. 182.

SUGAR. Duties, &c. *See* FINANCE ACT (s. 4, sch. 2).

SUPERANNUATION:
National Health Insurance, insurance committees' staff (c. 14, s. 10). p. 53.
Probate registrars, &c. *See* ADMINISTRATION OF JUSTICE ACT.
School teachers (c. 10). p. 26.
And see PENSION.

SUPERANNUATION AND OTHER TRUST FUNDS (VALIDATION) ACT, 1927. Tax exemption for funds, &c., for reducing national debt (c. 17, s. 30). p. 97.

SUPER-TAX. *See* FINANCE ACT (Part II).

SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925. Amended. *See* ADMINISTRATION OF JUSTICE ACT.

SUPREME COURT, ENGLAND:
Amendment of general law. *See* ADMINISTRATION OF JUSTICE ACT.
Companies Act, jurisdiction (c. 45, s. 56). p. 415.
Petroleum-spirit accident inquiry costs (c. 32, s. 14 (*d*)). p. 277.
Registration of agricultural charges (time for) (c. 43, s. 9). p. 339.

SUPREME COURT, NORTHERN IRELAND. Increased powers of legislation by Belfast Parliament as to (c. 24, s. 1). p. 186.

SWEETS:
Increased excise duty. *See* FINANCE ACT (s. 5).
Isle of Man duty (c. 37, s. 2). p. 317.

T.

TAXES MANAGEMENT ACT, 1880. Amended (land tax collectors) (c. 17, s. 33). p. 99.

TEACHERS:
Educational endowments schemes in Scotland (c. 30, s. 14). p. 221.
And see TEACHERS (SUPERANNUATION) ACT.

TEACHERS (SUPERANNUATION) ACT; to amend s. 11 of the Teachers (Superannuation) Act, 1925, and s. 4 (1) (*d*) of the Education (Scotland) (Superannuation) Act, 1925. Ch. 10. p. 26.

TELEGRAPHS AND TELEPHONES. Further money for (c. 37). p. 316.

TELEPHONE TRANSFER ACT, 1911. S. 5 (audit) applied (c. 37, s. 1 (5)). p. 316.

TERMINABLE ANNUITIES. Capital for post office purposes (c. 37, s. 1 (2) (3)). p. 316.

THEATRICAL EMPLOYERS (REGISTRATION) AMENDMENT ACT. Ch. 46. p. 480.

TITHE. *See* MEASURES.

TOBACCO:
Hours for sale of (c. 33, s. 3, sch. 1). pp. 297, 302.
Isle of Man customs duty (c. 38, s. 6). p. 318.

TOTALISATOR. *See* RACECOURSE BETTING ACT.

TREASURY BILLS. Borrowing by (Consolidated Fund (No. 1) Act). p. 2.

TREASURY SOLICITOR. Administration of intestates' estates in Northern Ireland (c. 24, s. 3). p. 188.

TRADE, BOARD OF. *See* COMPANIES ACT: COTTON INDUSTRY: FINANCE ACT (s. 7, cinematograph films): ISLE OF MAN (CUSTOMS) ACT (s. 14 (4), films): NORTHERN IRELAND (MISCELLANEOUS PROVISIONS) ACT (s. 2 (2)) (foreshores): PATENTS AND DESIGNS (CONVENTION) ACT: PETROLEUM (CONSOLIDATION) ACT (s. 20, testing apparatus): TRADE MARKS.

TRADE MARKS. Provision under Food and Drugs (Adulteration) Act (c. 31, s. 4 (3)) p. 235.

TRAILERS. Licence duty on articulated motor vehicles (c. 17, s. 13). p. 87.

TRANSPORT. De-rating arrangements (c. 44, ss. 1 (1) (*c*), 5, 6, &c.). pp. 344, 348.

TRANSPORT, MINISTRY OF. Byelaws of harbour authority or canal company under Petroleum (Consolidation) Act (c. 32, ss. 7, 9 (2), 22). pp. 268, 270, 283.

TREASURY:
Food and Drugs (Adulteration) Act provisions (c. 31, s. 20 (1)). p. 246.
Naval Prize Fund winding up (c. 36). p. 314.
Note issue profits payable to (c. 13, s. 6). p. 39.
Petroleum-spirit licensing fees (c. 32, s. 4). p. 265.
Post Office and Telegraph (Money) Act (c. 37). p. 316.
And see APPROPRIATION ACT: CONSOLIDATED FUND (NO. 1) ACT.

TRUST, BREACH OF. Company director (c. 45, s. 78). p. 436.

TRUSTEE INVESTMENT. Debentures of Agricultural Credits Act company (c. 43, s. 3). p. 334.

TRUSTS. *See* MEASURES.

U.

UNIVERSITY:
Franchise for (c. 12, s. 1). p. 29.
Reading University representation (c. 25). p. 191.
Scottish Universities' endowments (Carnegie Trust, &c.) (c. 30, s. 4). p. 216.

V.

VALUATION. *See* RATING AND VALUATION ACT: RATING AND VALUATION (APPORTIONMENT) ACT: RATING (SCOTLAND) AMENDMENT ACT: VALUATION (METROPOLIS) ACT, 1869.

VALUATION (METROPOLIS) ACT, 1869:
Amended (c. 8, s. 2). p. 18.
Applied under Rating and Valuation (Apportionment) Act (c. 44, s. 1 (2) (*b*)). p. 344.

VEHICLES:
Articulated motor vehicles (trailers), licence duty (c. 17, s. 13). p. 87.
Mechanically propelled vehicles duty (c. 17, s. 12). p. 87.
Patent infringement (c. 3, s. 3). p. 6.
Requisition in emergency (c. 7, ss. 5, 9 (*c*)). pp. 14–5.
Road Transport Lighting Act fines, disposal of (c. 17, s. 28). p. 96.

VICTORY BONDS. Finance Act arrangements (c. 17, ss. 23 (4) (*b*) (v), 26). pp. 94, 96.

W.

WAR LOAN ACT, 1919. Sinking funds, &c. (c. 17, s. 23 (4) (*b*), (6)). p. 94.

WARRANT. Search, &c., under Petroleum (Consolidation) Act (c. 32, s. 18). p. 281.

WARRANTY. Under Food and Drugs (Adulteration) Act (c. 31, ss. 29, 30). pp. 252–3.

WEIGHTS AND MEASURES. Sampling by inspectors under Food and Drugs (Adulteration) Act (c. 31, s. 16). p. 243.

WHITLEY, Rt. Hon. J. H. *See* MR. SPEAKER'S RETIREMENT.

WILD BIRDS. *See* PROTECTION OF LAPWINGS ACT.

WILLS. *See* ADMINISTRATION.

WINE, BRITISH. *See* SWEETS.

WOMEN:
Equal franchise (c. 12). p. 27.
Guardianship of Infants Acts amendment (c. 25, ss. 16, 20 (3)). pp. 203–4.
National health insurance (c. 14, s. 12). p. 56.
And see SEX EQUALITY.

Printed by EYRE and SPOTTISWOODE, LTD.,
FOR
WILLIAM RICHARD CODLING, Esq., C.B., C.V.O., C.B.E., the King's Printer of Acts of Parliament.

00110301

Digitized with financial assistance from
Shri Brihad Bhartiya Samaj
on 31 October, 2019